



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

FINAL

June 12, 2019

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

Audited Legal Max

Dear Dr. McPherron,

For the 2018-19 school year, the legal general fund is **\$1,920,482** and the legal local option budget (LOB) is **\$614,473**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 359 Argonia Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
155.0	186.0	170.0	186.0	2.0	0.0	188.0	146.8	0.0	6.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
32.4	2.5	0.0	17.5	0.0	0.0	67.6	0.0	461.1	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,920,482	1,967,130	1,920,482	0	1,920,482	2,048,244	30.00%	614,473	629,204	614,473

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
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June 12, 2019

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

Audited Legal Max

Dear Mr. Jamison,

For the 2018-19 school year, the legal general fund is **\$2,384,972** and the legal local option budget (LOB) is **\$834,800**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 12, 2019

FINAL

Audited Legal Max

USD 360 Caldwell

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
222.0	221.5	239.0	239.0	5.0	0.0	244.0	154.4	0.0	9.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
57.1	8.3	0.0	15.1	0.0	0.0	80.5	0.0	569.2	14,254
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,384,972	2,403,380	2,384,972	0	2,384,972	2,529,698	33.00%	834,800	840,338	834,800

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 2017-18 Kindergarten at 1.0.

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

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

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

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

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Swartz,

For the 2018-19 school year, the legal general fund is **\$6,874,989** and the legal local option budget (LOB) is **\$1,977,770**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 361 Chaparral Schools

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
788.5	796.1	778.9	796.1	12.0	0.0	808.1	251.8	10.5	9.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
186.3	31.6	0.0	100.7	0.0	0.0	249.7	0.0	1,648.4	12,239
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,877,825	7,146,555	6,877,825	-2,836	6,874,989	7,320,006	30.00%	2,196,002	1,977,770	1,977,770

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 2017-18 Kindergarten at 1.0.

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

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FINAL

June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Bollinger,

For the 2018-19 school year, the legal general fund is **\$7,352,207** and the legal local option budget (LOB) is **\$2,656,570**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 362 Prairie View

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

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852.1	907.4	881.8	907.4	0.0	0.0	907.4	252.1	1.7	17.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
151.5	8.3	0.0	139.9	0.0	0.0	316.4	0.0	1,794.7	340
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,475,266	7,861,858	7,475,266	-123,059	7,352,207	8,050,212	33.00%	2,656,570	2,752,226	2,656,570

Column Notes

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FINAL

June 12, 2019

Scott Myers, Superintendent
USD 363 Holcomb
Box 8
Holcomb KS 67851-0008

Audited Legal Max

Dear Dr. Myers,

For the 2018-19 school year, the legal general fund is **\$6,723,976** and the legal local option budget (LOB) is **\$2,161,037**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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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Division of Fiscal & Administrative Services

Craig Neuenswander, Director
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President of Board

June 12, 2019

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Audited Legal Max

USD 363 Holcomb

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
946.5	973.5	956.0	973.5	10.5	0.0	984.0	247.8	36.4	12.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
160.7	4.0	0.0	30.2	0.0	0.0	139.0	0.0	1,614.4	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,723,976	7,074,253	6,723,976	0	6,723,976	7,203,456	30.00%	2,161,037	2,200,000	2,161,037

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

Kansas State Department of Education
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FINAL

June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Mullins,

For the 2018-19 school year, the legal general fund is **\$5,630,694** and the legal local option budget (LOB) is **\$1,863,342**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 364 Marysville

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
689.5	702.5	735.4	735.4	5.0	0.0	740.4	247.7	1.1	29.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
116.2	3.3	0.0	53.3	0.0	0.0	168.1	0.0	1,359.1	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,660,652	5,687,724	5,660,652	-29,958	5,630,694	6,211,141	30.00%	1,863,342	1,867,383	1,863,342

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Republished Budget**

Dear Mr. Blome,

For the 2018-19 school year, the legal general fund is **\$7,464,889** and the legal local option budget (LOB) is **\$2,580,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Republished Budget**

USD 365 Garnett

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
988.0	977.6	997.5	997.5	6.0	0.0	1,003.5	246.0	0.0	18.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
175.7	11.3	0.0	93.8	0.0	0.0	242.1	0.0	1,790.6	7,040
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,464,889	7,477,801	7,464,889	0	7,464,889	7,961,067	33.00%	2,627,152	2,580,000	2,580,000

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Brown,

For the 2018-19 school year, the legal general fund is **\$4,061,736** and the legal local option budget (LOB) is **\$1,298,244**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 366 Woodson

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
421.5	442.0	454.0	454.0	6.5	0.0	460.5	197.9	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 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
95.8	12.9	0.0	54.8	0.0	0.0	147.3	0.0	974.5	10,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,068,793	4,329,596	4,068,793	-7,057	4,061,736	4,327,480	30.00%	1,298,244	1,375,820	1,298,244

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 2017-18 Kindergarten at 1.0.
 Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
 Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
 Col 14 - Free Meals times Free Lunch Factor (0.484).
 Col 17 - Higher of USD level or School level high density at-risk.
 Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
 Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. French,

For the 2018-19 school year, the legal general fund is **\$9,288,783** and the legal local option budget (LOB) is **\$3,256,007**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 367 Osawatomie

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,119.0	1,119.5	1,106.3	1,119.5	8.0	0.0	1,127.5	228.9	0.0	25.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
288.0	62.5	0.0	46.2	0.0	0.0	451.7	0.0	2,230.2	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,288,783	9,328,351	9,288,783	0	9,288,783	9,866,689	33.00%	3,256,007	3,269,930	3,256,007

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

Matt Meek, Superintendent
USD 368 Paola
1115 E 303rd St
Paola KS 66071

Audited Legal Max

Dear Mr. Meek,

For the 2018-19 school year, the legal general fund is **\$12,914,838** and the legal local option budget (LOB) is **\$4,532,242**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 368 Paola

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,936.1	2,009.5	2,029.0	2,029.0	0.0	0.0	2,029.0	71.1	3.1	45.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
275.9	0.0	0.0	142.5	0.0	0.0	530.1	0.0	3,097.2	15,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
12,914,838	13,439,236	12,914,838	0	12,914,838	13,734,066	33.00%	4,532,242	4,687,255	4,532,242

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

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June 12, 2019

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

Audited Legal Max

Dear Ms. Simoneau,

For the 2018-19 school year, the legal general fund is **\$2,154,555** and the legal local option budget (LOB) is **\$691,035**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 369 Burrton

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
237.0	231.5	222.0	231.5	3.5	0.0	235.0	154.3	1.5	5.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
45.0	4.1	0.0	13.0	0.0	0.0	58.6	0.0	517.3	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,154,555	2,254,515	2,154,555	0	2,154,555	2,303,450	30.00%	691,035	721,486	691,035

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

Audited Legal Max

Dear Mr. Zehr,

For the 2018-19 school year, the legal general fund is **\$1,870,527** and the legal local option budget (LOB) is **\$598,782**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 371 Montezuma

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
206.5	197.5	194.0	197.5	2.0	0.0	199.5	149.7	9.9	5.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
18.4	0.0	0.0	26.1	0.0	0.0	32.6	0.0	442.1	29,180
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,870,527	2,003,187	1,870,527	0	1,870,527	1,995,939	30.00%	598,782	627,253	598,782

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Hallacy,

For the 2018-19 school year, the legal general fund is **\$4,928,521** and the legal local option budget (LOB) is **\$1,613,348**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 372 Silver Lake

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
656.0	686.0	704.6	704.6	8.0	0.0	712.6	245.1	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 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
37.8	0.0	0.0	58.3	0.0	0.0	136.3	0.0	1,195.9	3,545
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,984,469	5,064,022	4,984,469	-55,948	4,928,521	5,377,825	30.00%	1,613,348	1,624,393	1,613,348

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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
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School Finance

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June 12, 2019

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

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Dr. Hamm,

For the 2018-19 school year, the legal general fund is **\$21,742,203** and the legal local option budget (LOB) is **\$6,924,245**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Republished Budget
Budget Reduction**

USD 373 Newton

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,289.3	3,330.2	3,313.8	3,330.2	28.0	0.0	3,358.2	117.7	37.4	55.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
692.1	66.2	0.0	174.2	0.0	0.0	732.9	0.0	5,234.3	50,270
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
21,851,130	22,134,204	21,851,130	-108,927	21,742,203	23,263,665	30.00%	6,979,100	6,924,245	6,924,245

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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FINAL

June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Bruce,

For the 2018-19 school year, the legal general fund is **\$3,778,966** and the legal local option budget (LOB) is **\$1,227,352**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 374 Sublette

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
432.7	438.7	430.2	438.7	8.5	0.0	447.2	194.2	45.0	6.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
98.3	19.9	0.0	31.1	0.0	0.0	65.5	0.0	907.4	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,779,321	3,857,623	3,779,321	-355	3,778,966	4,091,173	30.00%	1,227,352	1,241,361	1,227,352

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 2017-18 Kindergarten at 1.0.
 Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
 Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
 Col 14 - Free Meals times Free Lunch Factor (0.484).
 Col 17 - Higher of USD level or School level high density at-risk.
 Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
 Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
 Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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 Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Potter,

For the 2018-19 school year, the legal general fund is **\$11,517,400** and the legal local option budget (LOB) is **\$3,715,437**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 375 Circle

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,860.8	1,860.9	1,914.7	1,914.7	9.5	0.0	1,924.2	67.4	3.5	53.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
211.5	0.4	0.0	132.3	0.0	0.0	394.1	0.0	2,786.8	46,278
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
11,653,300	11,786,699	11,653,300	-135,900	11,517,400	12,384,789	30.00%	3,715,437	3,723,825	3,715,437

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

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School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Goracke,

For the 2018-19 school year, the legal general fund is **\$3,940,095** and the legal local option budget (LOB) is **\$1,297,948**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 376 Sterling

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
505.2	501.6	489.5	501.6	4.0	0.0	505.6	209.5	0.4	11.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
67.3	0.0	0.0	32.9	0.0	0.0	126.1	0.0	953.7	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,972,161	4,124,600	3,972,161	-32,066	3,940,095	4,326,494	30.00%	1,297,948	1,319,584	1,297,948

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 2017-18 Kindergarten at 1.0.

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

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

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

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

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June 12, 2019

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

Audited Legal Max

Dear Dr. Gaddis,

For the 2018-19 school year, the legal general fund is **\$4,560,259** and the legal local option budget (LOB) is **\$1,628,254**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 377 Atchison Co Comm Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
550.0	511.0	483.0	511.0	4.0	0.0	515.0	211.7	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 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
76.0	0.0	0.0	93.5	0.0	0.0	189.9	0.0	1,094.9	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,560,259	4,737,277	4,560,259	0	4,560,259	4,934,102	33.00%	1,628,254	1,656,553	1,628,254

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

Kansas State Department of Education
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June 12, 2019

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

Audited Legal Max

Dear Mr. Williams,

For the 2018-19 school year, the legal general fund is **\$5,274,140** and the legal local option budget (LOB) is **\$1,688,276**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 378 Riley County

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
669.4	677.9	663.5	677.9	0.0	0.0	677.9	241.2	0.9	16.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
68.7	0.0	0.0	83.1	0.0	0.0	178.3	0.0	1,266.3	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,274,140	5,420,748	5,274,140	0	5,274,140	5,627,587	30.00%	1,688,276	1,731,875	1,688,276

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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

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

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Folks,

For the 2018-19 school year, the legal general fund is **\$8,986,695** and the legal local option budget (LOB) is **\$2,866,708**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 379 Clay Center

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,312.1	1,329.2	1,290.1	1,329.2	2.0	0.0	1,331.2	178.2	0.7	32.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
191.2	0.0	0.0	118.0	0.0	0.0	298.2	0.0	2,149.8	33,133
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
8,987,050	9,469,653	8,987,050	-355	8,986,695	9,555,692	30.00%	2,866,708	3,006,787	2,866,708

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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June 12, 2019

Matt Rogers, Superintendent
USD 380 Vermillion
209 School St.
Vermillion KS 66544-0107

Audited Legal Max

Dear Mr. Rogers,

For the 2018-19 school year, the legal general fund is **\$4,169,998** and the legal local option budget (LOB) is **\$1,365,908**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 380 Vermillion

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
521.0	556.5	527.5	556.5	10.0	0.0	566.5	223.0	0.2	11.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
48.9	0.0	0.0	79.5	0.0	0.0	72.1	0.0	1,001.2	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,169,998	4,274,956	4,169,998	0	4,169,998	4,553,026	30.00%	1,365,908	1,378,435	1,365,908

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Stegman,

For the 2018-19 school year, the legal general fund is **\$2,672,681** and the legal local option budget (LOB) is **\$879,466**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 381 Spearville

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
341.5	354.0	329.5	354.0	4.5	0.0	358.5	166.5	2.8	8.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
32.4	0.0	0.0	19.1	0.0	0.0	54.3	0.0	641.7	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,672,681	2,792,216	2,672,681	0	2,672,681	2,931,552	30.00%	879,466	896,097	879,466

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 2017-18 Kindergarten at 1.0.

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

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School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Ms. Patton,

For the 2018-19 school year, the legal general fund is **\$8,239,085** and the legal local option budget (LOB) is **\$2,610,742**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 382 Pratt

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,033.9	1,118.0	1,115.0	1,118.0	10.5	0.0	1,128.5	228.8	24.2	18.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
201.8	5.9	0.0	41.6	0.0	0.0	311.4	1.0	1,961.7	68,604
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
8,239,085	8,572,751	8,239,085	0	8,239,085	8,702,472	30.00%	2,610,742	2,693,692	2,610,742

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Dr. Wade,

For the 2018-19 school year, the legal general fund is **\$42,842,915** and the legal local option budget (LOB) is **\$14,749,166**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 383 Manhattan-Ogden

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,863.8	6,157.4	6,379.6	6,379.6	20.5	0.0	6,400.1	224.3	89.9	66.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
993.2	63.9	0.0	363.9	0.0	0.0	1,889.3	0.0	10,091.0	813,900
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
42,842,915	43,141,980	42,842,915	0	42,842,915	44,694,443	33.00%	14,749,166	14,891,656	14,749,166

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Burton,

For the 2018-19 school year, the legal general fund is **\$2,121,651** and the legal local option budget (LOB) is **\$746,943**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 384 Blue Valley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
184.0	213.0	208.0	213.0	2.5	0.0	215.5	152.6	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 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
18.4	0.0	0.0	41.3	0.0	0.0	73.5	0.0	509.4	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,121,651	2,184,543	2,121,651	0	2,121,651	2,263,465	33.00%	746,943	767,026	746,943

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. White,

For the 2018-19 school year, the legal general fund is **\$33,367,026** and the legal local option budget (LOB) is **\$10,064,073**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 385 Andover

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,940.2	5,147.0	5,237.9	5,237.9	24.0	0.0	5,261.9	184.4	29.4	63.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
311.7	0.0	0.0	224.2	0.0	0.0	1,246.0	0.0	7,320.6	2,878,500
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
33,368,799	33,613,839	33,368,799	-1,773	33,367,026	32,464,751	31.00%	10,064,073	10,135,063	10,064,073

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 12, 2019

Stuart Moeckel, Superintendent
USD 386 Madison-Virgil
P.O. Box 398
Madison KS 66860-0398

Audited Legal Max

Dear Mr. Moeckel,

For the 2018-19 school year, the legal general fund is **\$2,203,285** and the legal local option budget (LOB) is **\$703,526**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 386 Madison-Virgil

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
220.5	211.0	218.0	218.0	2.5	0.0	220.5	153.2	0.0	1.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
36.8	0.6	0.0	24.3	0.0	0.0	92.6	0.0	529.0	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,203,285	2,219,529	2,203,285	0	2,203,285	2,345,087	30.00%	703,526	709,276	703,526

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

Kansas State Department of Education
Landon State Office Building
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June 12, 2019

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

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Mr. Kaempfe,

For the 2018-19 school year, the legal general fund is **\$1,914,209** and the legal local option budget (LOB) is **\$615,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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USD 387 Altoona-Midway

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

**Audited Legal Max
Republished Budget
Budget Reduction**

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
177.5	169.0	169.5	169.5	1.5	0.0	171.0	141.3	0.0	2.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
42.6	9.2	0.0	34.8	0.0	0.0	60.9	0.0	461.9	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,923,814	1,923,814	1,923,814	-9,605	1,914,209	2,066,656	33.00%	681,996	615,000	615,000

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 2017-18 Kindergarten at 1.0.
 Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
 Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
 Col 14 - Free Meals times Free Lunch Factor (0.484).
 Col 17 - Higher of USD level or School level high density at-risk.
 Col 23 - Higher of 2018-19 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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June 12, 2019

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

Audited Legal Max

Dear Mr. Young,

For the 2018-19 school year, the legal general fund is **\$3,285,769** and the legal local option budget (LOB) is **\$1,053,582**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 388 Ellis

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
419.6	431.1	426.8	431.1	0.0	0.0	431.1	189.5	0.0	17.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
43.1	0.0	0.0	14.8	0.0	0.0	93.0	0.0	788.9	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,285,769	3,297,847	3,285,769	0	3,285,769	3,511,941	30.00%	1,053,582	1,064,245	1,053,582

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

Audited Legal Max

Dear Mr. Hoyt,

For the 2018-19 school year, the legal general fund is **\$5,517,792** and the legal local option budget (LOB) is **\$1,770,478**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 389 Eureka

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
606.0	627.5	638.0	638.0	16.5	0.0	654.5	238.1	1.3	13.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
172.3	37.4	0.0	63.7	0.0	0.0	144.0	0.0	1,324.8	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,517,792	5,573,187	5,517,792	0	5,517,792	5,901,594	30.00%	1,770,478	1,786,385	1,770,478

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 2017-18 Kindergarten at 1.0.

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

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

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

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

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Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Markowitz,

For the 2018-19 school year, the legal general fund is **\$778,658** and the legal local option budget (LOB) is **\$250,526**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 390 Hamilton

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
75.5	59.0	56.0	59.0	0.5	0.0	59.5	60.4	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 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
18.9	4.1	0.0	9.7	0.0	0.0	36.0	0.0	188.6	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
785,519	852,992	785,519	-6,861	778,658	835,087	30.00%	250,526	271,587	250,526

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
 Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
 Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
 Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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School Finance

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June 12, 2019

Allaire Homburg, Superintendent
USD 392 Osborne County
213 W Adams
Osborne KS 67473

Audited Legal Max

Dear Mr. Homburg,

For the 2018-19 school year, the legal general fund is **\$2,476,093** and the legal local option budget (LOB) is **\$807,353**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 392 Osborne County

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
273.6	280.0	274.1	280.0	3.5	0.0	283.5	149.7	0.0	1.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
48.4	0.3	0.0	28.1	0.0	0.0	83.3	0.0	594.5	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,476,093	2,601,043	2,476,093	0	2,476,093	2,691,176	30.00%	807,353	829,444	807,353

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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FINAL

June 12, 2019

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

**Audited Legal Max
Republished Budget**

Dear Mr. Coup,

For the 2018-19 school year, the legal general fund is **\$2,752,649** and the legal local option budget (LOB) is **\$875,350**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Republished Budget**

USD 393 Solomon

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
302.6	314.0	310.0	314.0	4.5	0.0	318.5	152.2	0.0	6.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
66.8	6.9	0.0	26.2	0.0	0.0	84.3	0.0	660.9	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,752,649	2,798,047	2,752,649	0	2,752,649	2,952,882	30.00%	885,865	875,350	875,350

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Chickadonz,

For the 2018-19 school year, the legal general fund is **\$9,414,600** and the legal local option budget (LOB) is **\$3,311,516**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 394 Rose Hill Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,520.0	1,525.0	1,533.5	1,533.5	17.0	0.0	1,550.5	92.0	6.7	27.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
157.8	0.0	0.0	90.7	0.0	0.0	334.3	0.0	2,259.1	125,953
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,535,105	9,863,429	9,535,105	-120,505	9,414,600	10,034,898	33.00%	3,311,516	3,408,868	3,311,516

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Keeley,

For the 2018-19 school year, the legal general fund is **\$2,539,817** and the legal local option budget (LOB) is **\$833,923**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 395 LaCrosse

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
282.0	287.5	286.5	287.5	0.0	0.0	287.5	148.7	0.0	10.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
51.3	4.3	0.0	35.3	0.0	0.0	71.2	1.0	609.8	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,539,817	2,544,399	2,539,817	0	2,539,817	2,779,744	30.00%	833,923	841,000	833,923

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 2017-18 Kindergarten at 1.0.

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

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

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

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

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School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Reynolds,

For the 2018-19 school year, the legal general fund is **\$5,182,651** and the legal local option budget (LOB) is **\$1,825,392**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 396 Douglass Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
649.1	675.8	654.2	675.8	5.0	0.0	680.8	241.6	1.1	12.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
83.2	0.0	0.0	46.5	0.0	0.0	172.2	0.0	1,238.1	29,572
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,186,259	5,416,471	5,186,259	-3,608	5,182,651	5,531,490	33.00%	1,825,392	1,870,104	1,825,392

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
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Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

Kansas State Department of Education
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FINAL

June 12, 2019

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

Audited Legal Max

Dear Ms. Beeson,

For the 2018-19 school year, the legal general fund is **\$3,122,703** and the legal local option budget (LOB) is **\$729,038**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 397 Centre

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
209.5	201.5	194.5	201.5	1.0	0.0	202.5	150.4	0.0	9.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
29.5	0.0	0.0	51.9	0.0	0.0	105.5	0.0	548.9	836,534
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,122,703	3,152,007	3,122,703	0	3,122,703	2,430,126	30.00%	729,038	764,031	729,038

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Traxson,

For the 2018-19 school year, the legal general fund is **\$2,494,346** and the legal local option budget (LOB) is **\$883,597**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 398 Peabody-Burns

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
239.0	246.5	242.0	246.5	4.0	0.0	250.5	154.2	0.0	9.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
56.1	10.8	0.0	26.5	0.0	0.0	89.5	0.0	597.1	7,424
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,494,346	2,530,995	2,494,346	0	2,494,346	2,708,615	33.00%	893,843	883,597	883,597

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

Audited Legal Max

Dear Mr. Geist,

For the 2018-19 school year, the legal general fund is **\$1,255,748** and the legal local option budget (LOB) is **\$456,744**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 399 Paradise

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
109.7	109.0	110.5	110.5	3.0	0.0	113.5	111.1	0.0	2.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
22.7	3.0	0.0	16.7	0.0	0.0	31.9	0.0	301.5	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,255,748	1,313,225	1,255,748	0	1,255,748	1,384,074	33.00%	456,744	468,450	456,744

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Suppes,

For the 2018-19 school year, the legal general fund is **\$7,215,985** and the legal local option budget (LOB) is **\$2,316,212**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 400 Smoky Valley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
836.1	860.3	820.0	860.3	6.0	0.0	866.3	252.8	0.4	23.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
88.6	0.0	0.0	82.1	0.0	0.0	269.4	0.0	1,582.7	626,875
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,218,821	7,538,572	7,218,821	-2,836	7,215,985	7,018,823	33.00%	2,316,212	2,428,592	2,316,212

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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School Finance

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FINAL

June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Ms. Grinstead,

For the 2018-19 school year, the legal general fund is **\$1,736,726** and the legal local option budget (LOB) is **\$558,765**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 401 Chase-Raymond

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
159.0	151.5	163.0	163.0	2.5	0.0	165.5	139.1	1.1	3.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
44.0	9.6	0.0	13.1	0.0	0.0	42.4	0.0	417.9	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,740,554	1,807,194	1,740,554	-3,828	1,736,726	1,862,549	30.00%	558,765	579,330	558,765

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Dr. Black,

For the 2018-19 school year, the legal general fund is **\$13,077,549** and the legal local option budget (LOB) is **\$4,610,908**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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<p>Audited Legal Max Republished Budget Budget Reduction</p>

USD 402 Augusta

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,077.7	2,155.8	2,158.7	2,158.7	11.5	0.0	2,170.2	76.0	3.5	42.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
327.7	13.4	0.0	70.5	0.0	0.0	439.8	0.0	3,143.7	5,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
13,098,511	13,389,644	13,098,511	-20,962	13,077,549	13,972,448	33.00%	4,610,908	4,656,676	4,610,908

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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Lowry,

For the 2018-19 school year, the legal general fund is **\$2,279,500** and the legal local option budget (LOB) is **\$720,561**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 403 Otis-Bison

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
214.3	222.3	237.5	237.5	2.0	0.0	239.5	154.4	1.1	5.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
31.0	0.4	0.0	36.7	0.0	0.0	71.8	1.0	541.1	30,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,283,682	2,539,117	2,283,682	-4,182	2,279,500	2,401,870	30.00%	720,561	793,832	720,561

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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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School Finance

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June 12, 2019

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

**Audited Legal Max
Republished Budget**

Dear Mr. Berry,

For the 2018-19 school year, the legal general fund is **\$5,940,292** and the legal local option budget (LOB) is **\$1,902,717**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Republished Budget**

USD 404 Riverton

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
705.0	721.5	728.0	728.0	6.0	0.0	734.0	247.2	0.4	16.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
150.0	17.9	27.6	49.1	0.0	0.0	183.3	0.0	1,425.9	1,418
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,940,292	5,981,862	5,940,292	0	5,940,292	6,342,597	30.00%	1,902,779	1,902,717	1,902,717

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 45 - Legal LOB: Lesser of Column 43 or Column 44.



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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Day,

For the 2018-19 school year, the legal general fund is **\$6,703,568** and the legal local option budget (LOB) is **\$1,882,239**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 405 Lyons

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
755.8	798.7	750.6	798.7	10.5	0.0	809.2	251.8	29.5	20.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
234.3	50.8	3.5	12.5	0.0	0.0	197.9	0.0	1,609.5	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,703,568	7,038,017	6,703,568	0	6,703,568	7,183,171	30.00%	2,154,951	1,882,239	1,882,239

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

Shelly Swayne, Interim Superintendent
USD 407 Russell County
802 N Main
Russell KS 67665

Audited Legal Max

Dear Ms. Swayne,

For the 2018-19 school year, the legal general fund is **\$6,439,090** and the legal local option budget (LOB) is **\$2,295,676**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 407 Russell County

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
792.5	830.1	846.5	846.5	0.0	0.0	846.5	252.7	0.7	16.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
183.4	25.3	0.0	38.8	0.0	0.0	182.2	0.0	1,546.0	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,439,090	6,550,296	6,439,090	0	6,439,090	6,956,593	33.00%	2,295,676	2,306,986	2,295,676

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Homburg,

For the 2018-19 school year, the legal general fund is **\$4,307,018** and the legal local option budget (LOB) is **\$1,364,713**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 408 Marion-Florence

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
498.0	502.5	501.0	502.5	0.0	0.0	502.5	208.7	0.0	16.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
76.0	0.0	0.0	41.7	0.0	0.0	181.2	2.0	1,028.3	24,254
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,307,124	4,499,485	4,307,124	-106	4,307,018	4,549,043	30.00%	1,364,713	1,414,359	1,364,713

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

Audited Legal Max

Dear Dr. Myers,

For the 2018-19 school year, the legal general fund is **\$11,973,959** and the legal local option budget (LOB) is **\$3,822,082**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 409 Atchison Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,606.3	1,684.5	1,671.3	1,684.5	17.5	0.0	1,702.0	59.6	2.6	12.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
439.0	95.2	0.0	46.5	0.0	0.0	517.6	0.0	2,874.9	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
11,973,959	12,184,708	11,973,959	0	11,973,959	12,740,273	30.00%	3,822,082	3,888,704	3,822,082

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Heinrichs,

For the 2018-19 school year, the legal general fund is **\$4,805,867** and the legal local option budget (LOB) is **\$1,674,283**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 410 Durham-Hillsboro-Lehigh
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
523.4	568.5	569.5	569.5	2.5	0.0	572.0	224.1	2.2	25.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
76.5	0.0	0.0	41.8	0.0	0.0	203.1	0.0	1,144.7	38,191
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,805,867	4,912,128	4,805,867	0	4,805,867	5,073,585	33.00%	1,674,283	1,715,963	1,674,283

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Fast,

For the 2018-19 school year, the legal general fund is **\$2,565,224** and the legal local option budget (LOB) is **\$901,538**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 411 Goessel

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
266.0	273.0	289.6	289.6	3.0	0.0	292.6	147.4	0.7	13.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
30.5	0.0	0.0	28.1	0.0	0.0	102.9	0.0	615.9	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,565,224	2,678,928	2,565,224	0	2,565,224	2,731,934	33.00%	901,538	939,750	901,538

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Howard,

For the 2018-19 school year, the legal general fund is **\$3,082,933** and the legal local option budget (LOB) is **\$996,816**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 412 Hoxie Community Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
355.3	383.5	400.5	400.5	0.0	0.0	400.5	180.2	0.0	5.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
33.9	0.0	0.0	36.7	0.0	0.0	83.4	0.0	740.2	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,082,933	3,169,149	3,082,933	0	3,082,933	3,322,720	30.00%	996,816	1,015,544	996,816

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

Stephen Parsons, Interim Superintendent
USD 413 Chanute Public Schools
315 Chanute 35 Pkwy.
Chanute KS 66720-1822

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Mr. Parsons,

For the 2018-19 school year, the legal general fund is **\$13,270,617** and the legal local option budget (LOB) is **\$4,213,188**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

USD 413 Chanute Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

**Audited Legal Max
Republished Budget
Budget Reduction**

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,733.0	1,791.7	1,812.0	1,812.0	20.0	0.0	1,832.0	64.2	8.0	46.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
462.7	100.4	0.0	105.5	0.0	0.0	570.0	0.0	3,189.4	6,360
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
13,290,211	13,292,510	13,290,211	-19,594	13,270,617	14,135,212	30.00%	4,240,564	4,213,188	4,213,188

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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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June 12, 2019

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

**Audited Legal Max
Republished Budget**

Dear Mr. Moser,

For the 2018-19 school year, the legal general fund is **\$7,204,567** and the legal local option budget (LOB) is **\$2,300,180**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Republished Budget**

USD 415 Hiawatha

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
852.0	914.6	912.0	914.6	7.5	0.0	922.1	251.6	0.2	20.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
190.7	19.7	0.0	70.3	0.0	0.0	251.1	1.0	1,726.8	12,445
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,204,567	7,204,567	7,204,567	0	7,204,567	7,667,268	30.00%	2,300,180	2,302,575	2,300,180

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Dr. Biermann,

For the 2018-19 school year, the legal general fund is **\$9,919,375** and the legal local option budget (LOB) is **\$3,532,402**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 416 Louisburg

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,662.4	1,656.9	1,688.5	1,688.5	0.0	0.0	1,688.5	59.2	5.4	33.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
128.3	0.0	0.0	127.5	0.0	55.0	309.0	0.0	2,406.4	74,590
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
10,097,246	10,467,607	10,097,246	-177,871	9,919,375	10,704,249	33.00%	3,532,402	3,626,914	3,532,402

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Republished Budget**

Dear Mr. Dody,

For the 2018-19 school year, the legal general fund is **\$6,057,160** and the legal local option budget (LOB) is **\$1,891,389**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Republished Budget**

USD 417 Morris County

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
708.7	715.8	744.5	744.5	15.5	0.0	760.0	249.2	3.1	14.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
138.4	5.7	0.0	80.7	0.0	0.0	202.7	0.0	1,454.3	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,057,160	6,057,160	6,057,160	0	6,057,160	6,463,843	30.00%	1,939,153	1,891,389	1,891,389

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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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June 12, 2019

Gordon Mohn, Superintendent
USD 418 McPherson
514 North Main Street
McPherson KS 67460

Audited Legal Max

Dear Mr. Mohn,

For the 2018-19 school year, the legal general fund is **\$15,218,920** and the legal local option budget (LOB) is **\$5,327,064**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 418 McPherson
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,287.4	2,299.7	2,360.6	2,360.6	12.0	0.0	2,372.6	83.1	10.5	57.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
357.2	15.3	0.0	36.0	0.0	0.0	715.3	1.0	3,648.0	25,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
15,218,920	16,098,795	15,218,920	0	15,218,920	16,142,618	33.00%	5,327,064	5,605,217	5,327,064

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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June 12, 2019

John Denk, Superintendent
USD 419 Canton-Galva
P.O. Box 317
Canton KS 67428-0317

**Audited Legal Max
Budget Reduction**

Dear Mr. Denk,

For the 2018-19 school year, the legal general fund is **\$2,912,991** and the legal local option budget (LOB) is **\$1,042,612**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 419 Canton-Galva

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
357.4	338.2	333.9	338.2	3.5	0.0	341.7	160.6	0.2	5.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
48.9	0.8	0.0	46.5	0.0	0.0	107.8	0.0	711.5	5,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,968,398	3,131,247	2,968,398	-55,407	2,912,991	3,159,431	33.00%	1,042,612	1,099,720	1,042,612

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Hutton,

For the 2018-19 school year, the legal general fund is **\$5,257,147** and the legal local option budget (LOB) is **\$1,677,565**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 420 Osage City
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
634.5	666.5	663.8	666.5	4.0	0.0	670.5	240.2	0.4	10.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
110.4	0.3	0.0	20.7	0.0	0.0	207.9	0.0	1,260.5	12,127
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,262,110	5,476,117	5,262,110	-4,963	5,257,147	5,591,884	30.00%	1,677,565	1,740,040	1,677,565

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 2017-18 Kindergarten at 1.0.
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June 12, 2019

Charles Coblentz, Superintendent
USD 421 Lyndon
PO Box 488
Lyndon KS 66451-0488

**Audited Legal Max
Budget Reduction**

Dear Mr. Coblentz,

For the 2018-19 school year, the legal general fund is **\$3,497,351** and the legal local option budget (LOB) is **\$1,118,118**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 421 Lyndon

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
396.5	429.5	430.0	430.0	1.0	0.0	431.0	189.5	0.0	5.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
42.6	0.0	0.0	38.6	0.0	0.0	132.5	0.0	839.7	1,418
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,498,769	3,721,218	3,498,769	-1,418	3,497,351	3,727,059	30.00%	1,118,118	1,185,149	1,118,118

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Republished Budget**

Dear Ms. Derstein,

For the 2018-19 school year, the legal general fund is **\$2,960,619** and the legal local option budget (LOB) is **\$724,338**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Republished Budget**

USD 422 Kiowa County

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
232.5	242.5	239.0	242.5	0.0	0.0	242.5	154.4	0.0	6.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
32.9	0.0	0.0	32.4	0.0	0.0	74.5	0.0	543.1	698,607
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,960,619	2,960,619	2,960,619	0	2,960,619	2,414,459	30.00%	724,338	753,962	724,338

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Leary,

For the 2018-19 school year, the legal general fund is **\$3,257,447** and the legal local option budget (LOB) is **\$1,146,541**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 423 Moundridge

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
377.3	387.3	396.7	396.7	7.5	0.0	404.2	181.4	0.0	15.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
41.1	0.0	0.0	25.0	0.0	0.0	114.9	0.0	782.1	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,257,447	3,419,049	3,257,447	0	3,257,447	3,474,366	33.00%	1,146,541	1,200,355	1,146,541

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

Sue King, Superintendent
USD 426 Pike Valley
Box 291
Scandia KS 66966

**Audited Legal Max
Budget Reduction**

Dear Ms. King,

For the 2018-19 school year, the legal general fund is **\$2,057,855** and the legal local option budget (LOB) is **\$675,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 426 Pike Valley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
211.5	221.0	204.5	221.0	2.5	0.0	223.5	153.5	0.0	3.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
36.8	2.6	0.0	26.9	0.0	0.0	54.2	0.0	500.7	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,085,416	2,084,583	2,084,583	0	2,084,583	2,296,143	30.00%	688,843	675,000	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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
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- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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School Finance

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FINAL

June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Thexton,

For the 2018-19 school year, the legal general fund is **\$19,229,858** and the legal local option budget (LOB) is **\$6,202,999**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 428 Great Bend

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,924.5	2,845.5	2,836.8	2,845.5	13.5	0.0	2,859.0	100.2	109.1	46.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
761.8	165.3	0.0	48.6	0.0	0.0	554.7	0.0	4,645.2	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
19,347,258	19,914,948	19,347,258	-117,400	19,229,858	20,676,663	30.00%	6,202,999	6,382,015	6,202,999

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

Kansas State Department of Education
Landon State Office Building
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FINAL

June 12, 2019

Patrick McKernan, Superintendent
USD 429 Troy Public Schools
Box 190
Troy KS 66087-0190

Audited Legal Max

Dear Mr. McKernan,

For the 2018-19 school year, the legal general fund is **\$2,669,765** and the legal local option budget (LOB) is **\$858,615**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 429 Troy Public Schools

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
326.5	332.1	336.0	336.0	0.0	0.0	336.0	158.6	0.0	6.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
39.2	0.0	0.0	21.3	0.0	0.0	79.0	0.0	641.0	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,669,765	2,755,564	2,669,765	0	2,669,765	2,862,051	30.00%	858,615	881,692	858,615

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Cline,

For the 2018-19 school year, the legal general fund is **\$4,986,788** and the legal local option budget (LOB) is **\$1,660,100**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 430 South Brown County
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
548.0	570.0	564.5	570.0	0.0	0.0	570.0	223.7	3.9	13.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
138.9	30.2	0.0	67.2	0.0	0.0	171.7	0.0	1,219.2	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,077,968	5,185,425	5,077,968	-91,180	4,986,788	5,533,668	30.00%	1,660,100	1,688,792	1,660,100

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

Roger (Bill) Lowry, Superintendent
USD 431 Hoisington
165 West Third St.
Hoisington KS 67544

Audited Legal Max

Dear Mr. Lowry,

For the 2018-19 school year, the legal general fund is **\$5,980,940** and the legal local option budget (LOB) is **\$1,916,507**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 431 Hoisington
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
692.4	722.6	703.2	722.6	10.5	0.0	733.1	247.1	0.0	30.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
145.2	15.5	54.0	28.1	0.0	0.0	182.2	0.0	1,436.0	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,980,940	6,298,313	5,980,940	0	5,980,940	6,388,358	30.00%	1,916,507	2,015,135	1,916,507

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Michel,

For the 2018-19 school year, the legal general fund is **\$2,248,284** and the legal local option budget (LOB) is **\$742,847**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 432 Victoria

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
286.5	286.0	287.0	287.0	0.0	0.0	287.0	148.9	0.0	12.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
19.8	0.0	0.0	22.8	0.0	0.0	61.3	0.0	552.5	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,301,163	2,314,907	2,301,163	-52,879	2,248,284	2,476,155	30.00%	742,847	747,426	742,847

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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School Finance

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June 12, 2019

Steve Pegram, Superintendent
USD 434 Santa Fe Trail
104 S Burlingame Ave
Carbondale KS 66414

**Audited Legal Max
Budget Reduction**

Dear Dr. Pegram,

For the 2018-19 school year, the legal general fund is **\$8,128,753** and the legal local option budget (LOB) is **\$2,850,982**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 434 Santa Fe Trail

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
963.7	971.0	985.1	985.1	11.5	0.0	996.6	246.7	0.0	2.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
191.2	14.5	0.0	143.5	0.0	0.0	355.2	0.0	1,949.8	11,381
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
8,132,298	8,335,581	8,132,298	-3,545	8,128,753	8,639,340	33.00%	2,850,982	2,894,986	2,850,982

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

Kansas State Department of Education
Landon State Office Building
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June 12, 2019

Gary Nelson, Interim Superintendent
USD 435 Abilene
Box 639
Abilene KS 67410-0639

**Audited Legal Max
Budget Reduction**

Dear Mr. Nelson,

For the 2018-19 school year, the legal general fund is **\$9,922,079** and the legal local option budget (LOB) is **\$3,157,149**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 435 Abilene

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,524.3	1,541.2	1,504.2	1,541.2	0.0	0.0	1,541.2	96.3	5.4	44.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
255.1	9.4	3.1	51.0	0.0	0.0	364.4	0.0	2,370.2	50,551
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,922,434	10,238,840	9,922,434	-355	9,922,079	10,523,830	30.00%	3,157,149	3,250,205	3,157,149

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Vargas,

For the 2018-19 school year, the legal general fund is **\$5,728,312** and the legal local option budget (LOB) is **\$1,869,499**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 436 Caney Valley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
735.5	733.4	768.5	768.5	8.0	0.0	776.5	250.3	1.3	17.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
142.3	9.2	0.0	69.6	0.0	0.0	130.5	0.0	1,397.3	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,819,755	5,965,842	5,819,755	-91,443	5,728,312	6,231,662	30.00%	1,869,499	1,902,602	1,869,499

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Dr. McWilliams,

For the 2018-19 school year, the legal general fund is **\$39,045,520** and the legal local option budget (LOB) is **\$12,364,954**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

USD 437 Auburn Washburn
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

**Audited Legal Max
Republished Budget
Budget Reduction**

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,976.2	6,208.9	6,215.3	6,215.3	35.5	0.0	6,250.8	219.0	25.5	83.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
727.0	44.4	0.0	433.1	0.0	0.0	1,588.2	2.0	9,373.6	26,736
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
39,067,780	39,394,035	39,067,780	-22,260	39,045,520	41,562,486	30.00%	12,468,746	12,364,954	12,364,954

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Ms. Flowers,

For the 2018-19 school year, the legal general fund is **\$3,312,008** and the legal local option budget (LOB) is **\$1,096,377**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 438 Skyline Schools

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
394.5	410.0	393.0	410.0	2.5	0.0	412.5	184.0	2.2	9.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
34.4	0.0	0.0	48.0	0.0	0.0	104.2	0.0	795.2	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,312,008	3,468,196	3,312,008	0	3,312,008	3,536,699	31.00%	1,096,377	1,146,190	1,096,377

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Roth,

For the 2018-19 school year, the legal general fund is **\$3,648,540** and the legal local option budget (LOB) is **\$1,169,008**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 439 Sedgwick Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
459.0	477.0	475.5	477.0	0.0	0.0	477.0	202.3	0.2	15.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
53.7	0.0	0.0	14.5	0.0	0.0	112.6	0.0	876.0	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,648,540	3,848,877	3,648,540	0	3,648,540	3,896,693	30.00%	1,169,008	1,231,513	1,169,008

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

Tom Alstrom, Superintendent
USD 440 Halstead
521 W 6th Street
Halstead KS 67056-2197

**Audited Legal Max
Budget Reduction**

Dear Mr. Alstrom,

For the 2018-19 school year, the legal general fund is **\$5,771,648** and the legal local option budget (LOB) is **\$1,881,071**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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 and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 440 Halstead

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
719.5	745.0	758.5	758.5	8.0	0.0	766.5	249.6	3.0	44.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
111.3	0.0	0.0	74.7	0.0	0.0	149.0	0.0	1,399.0	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,826,835	5,917,216	5,826,835	-55,187	5,771,648	6,270,235	30.00%	1,881,071	1,898,005	1,881,071

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 2017-18 Kindergarten at 1.0.

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

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

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

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Dr. Dierksen,

For the 2018-19 school year, the legal general fund is **\$53,495,176** and the legal local option budget (LOB) is **\$18,991,494**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 443 Dodge City
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<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 & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,412.6	6,756.8	6,702.4	6,756.8	120.0	0.0	6,876.8	241.0	830.6	180.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
2,284.5	495.6	374.6	442.7	0.0	0.0	1,176.4	0.0	12,902.5	95,037
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
53,833,950	54,666,554	53,833,950	-338,774	53,495,176	57,549,983	33.00%	18,991,494	19,268,870	18,991,494

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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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