



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

November 20, 2018

Troy Damman, Superintendent
USD 101 Erie-Galesburg
PO Box 137
Erie KS 66733-0137

Preliminary

Dear Mr. Damman,

For the 2018-19 school year, the legal general fund is **\$4,733,106** and the legal local option budget (LOB) is **\$1,514,895**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 101 Erie-Galesburg
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
503.0	506.0	514.5	514.5	6.5	0.0	521.0	213.1	1.5	7.3
<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 & COL)	Virtual State Aid
121.0	24.9	0.0	73.0	0.0	0.0	174.6	0.0	1,136.4	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
4,733,106	4,835,149	4,733,106	0	4,733,106	5,049,649	30.00%	1,514,895	1,547,896	1,514,895

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit adjustments.
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November 20, 2018

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

Preliminary

Dear Mr. Stegman,

For the 2018-19 school year, the legal general fund is **\$5,104,208** and the legal local option budget (LOB) is **\$1,637,775**. 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

USD 102 Cimarron-Ensign
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
619.0	640.5	638.2	640.5	8.5	0.0	649.0	237.3	47.6	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 & COL)	Virtual State Aid
105.0	1.3	0.0	37.2	0.0	0.0	133.6	0.0	1,225.5	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
5,104,208	5,111,288	5,104,208	0	5,104,208	5,459,249	30.00%	1,637,775	1,640,065	1,637,775

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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Mr. Raymer,

For the 2018-19 school year, the legal general fund is **\$1,533,137** and the legal local option budget (LOB) is **\$491,619**. 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

USD 103 Cheylin**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
133.5	127.0	128.5	128.5	0.0	0.0	128.5	120.6	9.7	5.1
<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 & COL)	Virtual State Aid
28.6	4.8	0.0	25.3	0.0	0.0	45.5	0.0	368.1	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
1,533,137	1,589,364	1,533,137	0	1,533,137	1,638,729	30.00%	491,619	509,803	491,619

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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Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

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

Preliminary

Dear Mr. Dolenz,

For the 2018-19 school year, the legal general fund is **\$2,960,482** and the legal local option budget (LOB) is **\$950,711**. 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

USD 105 Rawlins 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
333.4	335.0	329.5	335.0	0.0	0.0	335.0	158.2	5.6	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 & COL)	Virtual State Aid
75.5	9.6	0.0	47.3	0.0	0.0	79.3	0.0	718.6	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
2,992,969	2,960,482	2,960,482	0	2,960,482	3,204,060	30.00%	961,218	950,711	950,711

Column Notes

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November 20, 2018

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

Preliminary

Dear Mr. Jones,

For the 2018-19 school year, the legal general fund is **\$1,294,066** and the legal local option budget (LOB) is **\$475,635**. 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

USD 106 Western Plains**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>
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104.0	105.8	94.5	105.8	5.0	0.0	110.8	109.2	8.5	8.0
<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>
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33.4	7.2	0.0	23.8	0.0	0.0	23.4	0.0	324.3	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
1,350,710	1,294,066	1,294,066	0	1,294,066	1,502,383	33.00%	495,786	475,635	475,635

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Landon State Office Building
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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Ms. Smith,

For the 2018-19 school year, the legal general fund is **\$2,988,806** and the legal local option budget (LOB) is **\$800,000**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 107 Rock Hills**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
269.5	295.0	302.5	302.5	4.5	0.0	307.0	147.9	0.0	5.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
69.2	12.1	0.0	54.8	0.0	0.0	119.9	0.0	716.4	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
2,988,806	2,997,551	2,988,806	0	2,988,806	3,177,494	30.00%	953,248	800,000	800,000

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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November 20, 2018

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

Preliminary

Dear Ms. O'Dea,

For the 2018-19 school year, the legal general fund is **\$2,919,665** and the legal local option budget (LOB) is **\$983,341**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 108 Washington Co. 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
337.0	334.5	329.2	334.5	0.0	0.0	334.5	158.0	3.1	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 & COL)	Virtual State Aid
53.7	0.4	0.0	50.1	0.0	0.0	93.1	0.0	701.0	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
2,919,665	2,932,993	2,919,665	0	2,919,665	3,277,802	30.00%	983,341	987,651	983,341

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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Mr. Couch,

For the 2018-19 school year, the legal general fund is **\$4,270,791** and the legal local option budget (LOB) is **\$1,377,616**. 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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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

November 20, 2018

Preliminary

USD 109 Republic 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
466.0	507.6	511.0	511.0	0.0	0.0	511.0	210.8	0.4	9.2
<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 & COL)	Virtual State Aid
91.5	2.4	0.0	60.4	0.0	0.0	139.7	0.0	1,025.4	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
4,270,791	4,390,365	4,270,791	0	4,270,791	4,592,053	30.00%	1,377,616	1,412,503	1,377,616

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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November 20, 2018

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

Preliminary

Dear Mr. Yoxall,

For the 2018-19 school year, the legal general fund is **\$2,235,356** and the legal local option budget (LOB) is **\$730,979**. 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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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

USD 110 Thunder Ridge 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
214.0	209.5	197.5	209.5	0.0	0.0	209.5	151.7	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 & COL)	Virtual State Aid
43.6	6.6	0.0	51.4	0.0	0.0	68.4	0.0	536.7	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
2,235,356	2,312,408	2,235,356	0	2,235,356	2,436,598	30.00%	730,979	755,899	730,979

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

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

Preliminary

Dear Mr. Newman,

For the 2018-19 school year, the legal general fund is **\$2,842,613** and the legal local option budget (LOB) is **\$968,840**. 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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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

November 20, 2018

Preliminary

USD 111 Doniphan West 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
309.0	323.5	310.0	323.5	0.0	0.0	323.5	154.1	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 & COL)	Virtual State Aid
48.9	0.0	0.0	62.7	0.0	0.0	86.9	0.0	682.5	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
2,842,613	2,952,569	2,842,613	0	2,842,613	3,229,465	30.00%	968,840	1,004,400	968,840

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 times factor (0.5).
Col 14 - Free Meal students 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 credit adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
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School Finance

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

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

November 20, 2018

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

Preliminary

Dear Mr. Clark,

For the 2018-19 school year, the legal general fund is **\$4,300,119** and the legal local option budget (LOB) is **\$1,491,596**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 112 Central Plains**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
443.5	481.9	457.1	481.9	5.0	0.0	486.9	204.8	0.2	9.3
<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 & COL)	Virtual State Aid
76.5	3.3	0.0	72.9	0.0	0.0	141.0	0.0	994.9	156,360
<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
4,300,119	4,374,207	4,300,119	0	4,300,119	4,519,987	33.00%	1,491,596	1,528,935	1,491,596

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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November 20, 2018

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

Preliminary

Dear Mr. Evans,

For the 2018-19 school year, the legal general fund is **\$7,497,833** and the legal local option budget (LOB) is **\$2,738,871**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 113 Prairie Hills**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
1,099.2	1,086.8	1,050.1	1,086.8	14.0	0.0	1,100.8	233.5	0.2	24.6
<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 & COL)	Virtual State Aid
133.1	1.0	0.0	110.1	0.0	0.0	195.9	1.0	1,800.2	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
7,497,833	7,606,540	7,497,833	0	7,497,833	8,299,610	33.00%	2,738,871	2,777,544	2,738,871

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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November 20, 2018

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

Preliminary

Dear Mr. Blair,

For the 2018-19 school year, the legal general fund is **\$5,024,250** and the legal local option budget (LOB) is **\$1,599,209**. 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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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

USD 114 Riverside**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
594.8	584.7	588.5	588.5	7.5	0.0	596.0	228.6	0.0	15.4
<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 & COL)	Virtual State Aid
116.6	9.0	0.0	54.6	0.0	0.0	180.1	0.0	1,200.3	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
5,024,250	5,274,659	5,024,250	0	5,024,250	5,330,698	30.00%	1,599,209	1,675,584	1,599,209

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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November 20, 2018

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

Preliminary

Dear Mr. Kohlman,

For the 2018-19 school year, the legal general fund is **\$4,365,753** and the legal local option budget (LOB) is **\$1,411,332**. 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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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

USD 115 Nemaha Central**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
565.3	560.3	555.2	560.3	13.5	0.0	573.8	224.4	1.7	19.7
<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 & COL)	Virtual State Aid
56.1	0.0	0.0	54.1	0.0	0.0	129.0	0.0	1,058.8	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
4,409,902	4,365,753	4,365,753	0	4,365,753	4,752,035	30.00%	1,425,611	1,411,332	1,411,332

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 times factor (0.5).

Col 14 - Free Meal students 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.

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

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November 20, 2018

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

Preliminary

Dear Mr. Holmes,

For the 2018-19 school year, the legal general fund is **\$2,275,340** and the legal local option budget (LOB) is **\$731,615**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 200 Greeley County 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
241.5	243.3	253.1	253.1	3.0	0.0	256.1	153.8	11.5	2.8
<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 & COL)	Virtual State Aid
46.9	1.9	0.0	29.9	0.0	0.0	43.4	0.0	546.3	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
2,275,340	2,321,988	2,275,340	0	2,275,340	2,438,716	30.00%	731,615	746,701	731,615

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit adjustments.
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School Finance

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

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

November 20, 2018

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

Preliminary

Dear Dr. Dandoy,

For the 2018-19 school year, the legal general fund is **\$29,133,094** and the legal local option budget (LOB) is **\$9,282,964**. 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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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 202 Turner-Kansas 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
3,871.2	3,906.9	3,956.0	3,956.0	73.5	0.0	4,029.5	141.2	152.6	91.3
<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 & COL)	Virtual State Aid
1,225.0	265.8	0.0	162.3	0.0	0.0	888.2	2.0	6,957.9	153,440
<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
29,133,094	29,168,939	29,133,094	0	29,133,094	30,943,213	30.00%	9,282,964	9,301,822	9,282,964

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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November 20, 2018

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

Preliminary

Dear Mr. Conrad,

For the 2018-19 school year, the legal general fund is **\$14,418,818** and the legal local option budget (LOB) is **\$4,757,470**. 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

November 20, 2018

Preliminary

USD 203 Piper-Kansas 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
1,955.0	2,159.2	2,260.3	2,260.3	5.5	0.0	2,265.8	79.4	13.5	49.0
<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 & COL)	Virtual State Aid
153.9	0.0	0.0	179.9	0.0	0.0	718.0	0.0	3,459.5	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
14,418,818	14,480,679	14,418,818	0	14,418,818	15,299,981	33.00%	5,048,994	4,757,470	4,757,470

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

November 20, 2018

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

Preliminary

Dear Mr. Brungardt,

For the 2018-19 school year, the legal general fund is **\$18,072,853** and the legal local option budget (LOB) is **\$5,685,419**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 204 Bonner Springs
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
2,570.5	2,630.5	2,607.7	2,630.5	17.0	0.0	2,647.5	92.8	35.2	105.0
<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 & COL)	Virtual State Aid
455.0	20.0	0.0	121.6	0.0	0.0	838.5	0.0	4,315.6	296,905
<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
18,271,379	18,072,853	18,072,853	0	18,072,853	19,104,505	30.00%	5,731,352	5,685,419	5,685,419

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

November 20, 2018

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

Preliminary

Dear Mr. Lovesee,

For the 2018-19 school year, the legal general fund is **\$4,295,365** and the legal local option budget (LOB) is **\$1,373,882**. 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

November 20, 2018

Preliminary

USD 205 Bluestem

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
486.3	485.0	475.5	485.0	0.0	0.0	485.0	204.3	0.6	12.2
<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 & COL)	Virtual State Aid
95.8	6.3	0.0	70.7	0.0	0.0	156.4	0.0	1,031.3	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
4,295,365	4,355,757	4,295,365	0	4,295,365	4,579,606	30.00%	1,373,882	1,393,413	1,373,882

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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November 20, 2018

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

Preliminary

Dear Mr. Regier,

For the 2018-19 school year, the legal general fund is **\$4,340,347** and the legal local option budget (LOB) is **\$1,475,000**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 206 Remington-Whitewater
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
491.7	501.9	504.7	504.7	5.0	0.0	509.7	210.5	4.6	7.5
<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 & COL)	Virtual State Aid
62.4	0.0	0.0	83.7	0.0	0.0	163.7	0.0	1,042.1	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
4,340,347	4,453,635	4,340,347	0	4,340,347	4,625,957	33.00%	1,526,566	1,475,000	1,475,000

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

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

Preliminary

Dear Dr. Mispagel,

For the 2018-19 school year, the legal general fund is **\$9,840,646** and the legal local option budget (LOB) is **\$3,456,706**. 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

November 20, 2018

Preliminary

USD 207 Ft Leavenworth

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
1,653.1	1,743.0	1,823.6	1,823.6	0.0	0.0	1,823.6	63.9	13.5	0.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
30.0	0.0	0.0	20.2	0.0	0.0	411.4	0.0	2,362.7	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
9,840,646	10,005,580	9,840,646	0	9,840,646	10,474,867	33.00%	3,456,706	3,515,381	3,456,706

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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 Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
 Col 11 - Career/Tech Ed contact hours divided by 6 then times factor (0.5).
 Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

Tavis Desormiers, Superintendent
USD 208 Wakeeney
612 Junction Ave Ste B
WaKeeney KS 67672-1940

Preliminary

Dear Mr. Desormiers,

For the 2018-19 school year, the legal general fund is **\$3,229,541** and the legal local option budget (LOB) is **\$1,032,264**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 208 Wakeeney**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
367.0	381.5	385.3	385.3	0.0	0.0	385.3	175.4	0.0	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 & COL)	Virtual State Aid
49.4	0.0	0.0	31.5	0.0	0.0	125.4	0.0	775.4	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
3,229,541	3,231,624	3,229,541	0	3,229,541	3,440,879	30.00%	1,032,264	1,032,937	1,032,264

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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November 20, 2018

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

Preliminary

Dear Dr. Moore,

For the 2018-19 school year, the legal general fund is **\$1,825,520** and the legal local option budget (LOB) is **\$645,862**. 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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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

USD 209 Moscow 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
163.2	171.0	176.0	176.0	3.5	0.0	179.5	144.2	16.9	0.3
<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 & COL)	Virtual State Aid
39.2	7.7	0.0	16.7	0.0	0.0	33.8	0.0	438.3	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
1,825,520	1,862,172	1,825,520	0	1,825,520	1,957,158	33.00%	645,862	658,901	645,862

Column Notes

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November 20, 2018

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

Preliminary

Dear Mr. Howie,

For the 2018-19 school year, the legal general fund is **\$7,575,727** and the legal local option budget (LOB) is **\$2,427,637**. 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

USD 210 Hugoton 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
1,010.4	995.6	959.1	995.6	13.0	0.0	1,008.6	245.5	88.2	18.0
<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 & COL)	Virtual State Aid
209.6	21.2	0.0	58.9	0.0	0.0	164.1	0.0	1,814.1	20,000
<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
7,575,727	7,846,670	7,575,727	0	7,575,727	8,092,123	30.00%	2,427,637	2,515,057	2,427,637

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Wilson,

For the 2018-19 school year, the legal general fund is **\$5,514,877** and the legal local option budget (LOB) is **\$1,761,279**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 211 Norton 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
677.7	659.0	675.1	675.1	0.0	0.0	675.1	240.8	2.0	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 & COL)	Virtual State Aid
106.0	2.5	6.3	52.9	0.0	0.0	229.0	0.0	1,324.1	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
5,514,877	5,535,285	5,514,877	0	5,514,877	5,870,931	30.00%	1,761,279	1,767,880	1,761,279

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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Col 11 - Career/Tech Ed contact hours divided by 6 then times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Mr. Tharman,

For the 2018-19 school year, the legal general fund is **\$1,693,906** and the legal local option budget (LOB) is **\$555,009**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 212 Northern 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
163.0	145.0	150.5	150.5	0.0	0.0	150.5	132.5	0.0	7.8
<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 & COL)	Virtual State Aid
31.5	4.7	0.0	30.0	0.0	0.0	49.7	0.0	406.7	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
1,693,906	1,741,173	1,693,906	0	1,693,906	1,850,030	30.00%	555,009	569,287	555,009

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

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

Preliminary

Dear Mr. Younger,

For the 2018-19 school year, the legal general fund is **\$11,117,437** and the legal local option budget (LOB) is **\$3,537,169**. 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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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

USD 214 Ulysses**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
1,626.0	1,633.0	1,599.7	1,633.0	19.0	0.0	1,652.0	57.9	111.8	40.7
<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 & COL)	Virtual State Aid
380.9	78.3	0.0	63.3	0.0	0.0	259.9	0.0	2,644.8	101,845
<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
11,117,437	11,222,142	11,117,437	0	11,117,437	11,790,564	30.00%	3,537,169	3,580,947	3,537,169

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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Col 11 - Career/Tech Ed contact hours divided by 6 then times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

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

Preliminary

Dear Mr. Lyder,

For the 2018-19 school year, the legal general fund is **\$5,070,471** and the legal local option budget (LOB) is **\$1,630,016**. 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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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

USD 215 Lakin**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
586.0	617.0	639.0	639.0	8.0	0.0	647.0	237.0	31.3	7.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
139.4	20.1	0.0	34.0	0.0	0.0	101.2	0.0	1,217.4	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
5,070,471	5,213,747	5,070,471	0	5,070,471	5,433,387	30.00%	1,630,016	1,676,353	1,630,016

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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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November 20, 2018

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

Preliminary

Dear Dr. Slack,

For the 2018-19 school year, the legal general fund is **\$2,075,003** and the legal local option budget (LOB) is **\$680,983**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 216 Deerfield**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
184.5	196.5	180.0	196.5	4.5	0.0	201.0	150.1	27.9	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 & COL)	Virtual State Aid
56.6	12.3	0.0	5.8	0.0	0.0	38.5	0.0	498.2	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
2,075,003	2,214,114	2,075,003	0	2,075,003	2,269,942	30.00%	680,983	725,972	680,983

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 times factor (0.5).
Col 14 - Free Meal students 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 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Ms. Mauk,

For the 2018-19 school year, the legal general fund is **\$1,379,448** and the legal local option budget (LOB) is **\$499,618**. 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

November 20, 2018

Preliminary

USD 217 Rolla

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
164.0	132.5	115.0	132.5	0.0	0.0	132.5	123.0	7.6	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 & COL)	Virtual State Aid
20.8	2.3	0.0	12.4	0.0	0.0	26.6	0.0	332.1	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
1,383,197	1,379,448	1,379,448	0	1,379,448	1,518,035	33.00%	500,952	499,618	499,618

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

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

Preliminary

Dear Mr. Richardson,

For the 2018-19 school year, the legal general fund is **\$7,539,605** and the legal local option budget (LOB) is **\$1,187,294**. 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

USD 218 Elkhart**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
450.4	453.9	420.2	453.9	5.0	0.0	458.9	197.4	19.7	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 & COL)	Virtual State Aid
83.2	9.7	0.0	16.4	0.0	0.0	76.6	0.0	871.0	3,911,890
<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
7,539,605	8,378,838	7,539,605	0	7,539,605	3,957,645	30.00%	1,187,294	1,228,377	1,187,294

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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School Finance

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Walker,

For the 2018-19 school year, the legal general fund is **\$2,136,229** and the legal local option budget (LOB) is **\$688,983**. 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

USD 219 Minneola**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
233.7	243.5	236.5	243.5	0.0	0.0	243.5	154.4	1.3	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
39.7	0.6	0.0	16.8	0.0	0.0	56.6	0.0	512.9	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
2,136,229	2,164,967	2,136,229	0	2,136,229	2,296,610	30.00%	688,983	698,277	688,983

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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November 20, 2018

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

Preliminary

Dear Mr. Wetig,

For the 2018-19 school year, the legal general fund is **\$2,018,776** and the legal local option budget (LOB) is **\$648,011**. 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

USD 220 Ashland**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
189.9	191.6	208.0	208.0	2.5	0.0	210.5	151.9	4.3	4.3
<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 & COL)	Virtual State Aid
43.1	6.6	0.0	21.9	0.0	0.0	50.3	0.0	492.9	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
2,052,929	2,018,776	2,018,776	0	2,018,776	2,196,853	30.00%	659,056	648,011	648,011

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

John Whetzal, Superintendent
USD 223 Barnes
PO Box 188
Barnes KS 66933-0188

Preliminary

Dear Mr. Cordel,

For the 2018-19 school year, the legal general fund is **\$3,253,698** and the legal local option budget (LOB) is **\$1,038,794**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 223 Barnes

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
347.4	367.4	368.8	368.8	0.0	0.0	368.8	169.9	7.0	12.2
<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 & COL)	Virtual State Aid
41.6	0.0	0.0	42.8	0.0	0.0	138.9	0.0	781.2	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
3,253,698	3,261,612	3,253,698	0	3,253,698	3,462,646	30.00%	1,038,794	1,041,353	1,038,794

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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November 20, 2018

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

Preliminary

Dear Mr. Baker,

For the 2018-19 school year, the legal general fund is **\$2,762,645** and the legal local option budget (LOB) is **\$885,149**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 224 Clifton-Clyde**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
309.0	313.5	300.0	313.5	5.5	0.0	319.0	152.4	0.0	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 & COL)	Virtual State Aid
44.0	0.0	0.0	50.8	0.0	0.0	85.5	0.0	665.2	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
2,770,558	2,762,645	2,762,645	0	2,762,645	2,959,028	30.00%	887,708	885,149	885,149

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 times factor (0.5).

Col 14 - Free Meal students 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.

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



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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Bollinger,

For the 2018-19 school year, the legal general fund is **\$1,430,261** and the legal local option budget (LOB) is **\$519,526**. 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.

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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

USD 225 Fowler**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
133.0	141.5	132.0	141.5	2.0	0.0	143.5	129.0	2.8	1.8
<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 & COL)	Virtual State Aid
36.8	8.0	0.0	9.8	0.0	0.0	26.8	0.0	358.5	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
1,493,153	1,430,261	1,430,261	0	1,430,261	1,642,120	33.00%	541,900	519,526	519,526

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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School Finance

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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Harshberger,

For the 2018-19 school year, the legal general fund is **\$3,307,010** and the legal local option budget (LOB) is **\$1,184,708**. 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.

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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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 226 Meade**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
372.5	388.9	412.1	412.1	5.0	0.0	417.1	185.4	2.9	10.4
<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 & COL)	Virtual State Aid
80.3	12.7	0.0	24.9	0.0	0.0	82.1	0.0	815.8	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
3,397,807	3,307,010	3,307,010	0	3,307,010	3,687,907	33.00%	1,217,009	1,184,708	1,184,708

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.
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School Finance

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Chaney,

For the 2018-19 school year, the legal general fund is **\$2,477,759** and the legal local option budget (LOB) is **\$791,517**. 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

November 20, 2018

Preliminary

USD 227 Hodgeman County 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
286.5	287.0	296.5	296.5	0.0	0.0	296.5	146.3	2.8	3.9
<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 & COL)	Virtual State Aid
37.8	0.0	0.0	48.9	0.0	0.0	58.7	0.0	594.9	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
2,477,759	2,479,008	2,477,759	0	2,477,759	2,728,190	30.00%	818,457	791,517	791,517

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Dr. White,

For the 2018-19 school year, the legal general fund is **\$142,862,237** and the legal local option budget (LOB) is **\$50,180,953**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 229 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
21,563.7	22,241.3	22,315.9	22,315.9	0.0	0.0	22,315.9	781.9	94.4	432.1
<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 & COL)	Virtual State Aid
519.8	0.0	165.2	632.3	1,891.4	1,633.4	5,866.1	0.0	34,332.5	48,620
<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
143,043,483	142,862,237	142,862,237	0	142,862,237	152,246,236	33.00%	50,241,258	50,180,953	50,180,953

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
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Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
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November 20, 2018

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

Preliminary

Dear Dr. Burke,

For the 2018-19 school year, the legal general fund is **\$25,250,110** and the legal local option budget (LOB) is **\$7,002,118**. 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.

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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 230 Spring Hill**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
2,490.4	2,735.6	2,882.9	2,882.9	7.5	0.0	2,890.4	101.3	6.7	45.4
<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 & COL)	Virtual State Aid
187.8	0.0	0.0	190.7	507.9	0.0	857.6	1.0	4,788.8	5,304,758
<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
25,250,110	25,632,559	25,250,110	0	25,250,110	21,218,540	33.00%	7,002,118	7,116,357	7,002,118

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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.



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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Ms. Stranathan,

For the 2018-19 school year, the legal general fund is **\$38,353,819** and the legal local option budget (LOB) is **\$13,450,106**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 231 Gardner Edgerton
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
5,443.7	5,809.5	5,888.9	5,888.9	0.0	0.0	5,888.9	206.3	27.4	89.4
<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 & COL)	Virtual State Aid
546.0	0.0	0.0	178.8	369.8	103.8	1,797.2	1.0	9,208.6	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
38,353,819	39,625,394	38,353,819	0	38,353,819	40,757,896	33.00%	13,450,106	13,902,469	13,450,106

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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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Mr. Harwood,

For the 2018-19 school year, the legal general fund is **\$42,680,418** and the legal local option budget (LOB) is **\$15,003,359**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 232 De Soto**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
6,713.1	7,072.6	7,202.5	7,202.5	12.0	0.0	7,214.5	252.8	61.1	189.4
<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 & COL)	Virtual State Aid
280.7	0.0	0.0	258.8	0.0	488.0	1,488.2	0.0	10,233.5	57,890
<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
42,680,418	43,026,893	42,680,418	0	42,680,418	45,464,723	33.00%	15,003,359	15,123,376	15,003,359

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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November 20, 2018

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

Preliminary

Dear Mr. Allison,

For the 2018-19 school year, the legal general fund is **\$208,773,541** and the legal local option budget (LOB) is **\$73,445,155**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 233 Olathe**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
27,799.1	28,734.2	29,074.1	29,074.1	65.0	0.0	29,139.1	1,021.0	558.7	543.8
<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 & COL)	Virtual State Aid
2,798.5	157.9	450.3	778.3	4,801.9	2,199.8	7,674.4	2.0	50,125.7	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
208,773,541	209,737,322	208,773,541	0	208,773,541	222,561,076	33.00%	73,445,155	73,789,502	73,445,155

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

Ted Hessong, Superintendent
USD 234 Fort Scott
424 S. Main
Fort Scott KS 66701-2097

Preliminary

Dear Mr. Hessong,

For the 2018-19 school year, the legal general fund is **\$12,363,815** and the legal local option budget (LOB) is **\$3,951,118**. 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

USD 234 Fort Scott**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
1,797.1	1,832.5	1,844.0	1,844.0	19.0	0.0	1,863.0	65.3	1.1	39.1
<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 & COL)	Virtual State Aid
419.1	61.2	0.0	125.4	0.0	0.0	387.1	0.0	2,961.3	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
12,363,815	12,616,337	12,363,815	0	12,363,815	13,170,392	30.00%	3,951,118	4,038,807	3,951,118

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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

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



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November 20, 2018

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

Preliminary

Dear Mr. Howard,

For the 2018-19 school year, the legal general fund is **\$3,820,971** and the legal local option budget (LOB) is **\$1,224,253**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 235 Uniontown
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
420.0	428.0	429.5	429.5	7.5	0.0	437.0	191.2	0.0	10.7
<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 & COL)	Virtual State Aid
79.9	5.2	0.0	75.9	0.0	0.0	117.5	0.0	917.4	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
3,820,971	3,905,937	3,820,971	0	3,820,971	4,080,842	30.00%	1,224,253	1,251,731	1,224,253

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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November 20, 2018

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

Preliminary

Dear Mr. Lanning,

For the 2018-19 school year, the legal general fund is **\$3,590,647** and the legal local option budget (LOB) is **\$1,261,271**. 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

USD 237 Smith 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
369.5	395.0	396.0	396.0	1.5	0.0	397.5	179.3	0.7	12.6
<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 & COL)	Virtual State Aid
73.1	2.0	0.0	46.2	0.0	0.0	150.7	0.0	862.1	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
3,590,647	3,603,558	3,590,647	0	3,590,647	3,822,033	33.00%	1,261,271	1,265,864	1,261,271

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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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Vignery,

For the 2018-19 school year, the legal general fund is **\$5,038,817** and the legal local option budget (LOB) is **\$1,771,996**. 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

USD 239 North Ottawa 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
599.9	611.2	606.0	611.2	0.0	0.0	611.2	231.3	0.0	11.8
<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 & COL)	Virtual State Aid
83.7	0.0	25.0	56.2	0.0	0.0	191.3	0.0	1,210.5	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
5,041,733	5,038,817	5,038,817	0	5,038,817	5,372,828	33.00%	1,773,033	1,771,996	1,771,996

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Van Ranken,

For the 2018-19 school year, the legal general fund is **\$4,830,984** and the legal local option budget (LOB) is **\$1,701,681**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 240 Twin 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
562.7	579.5	582.6	582.6	11.5	0.0	594.1	228.3	0.0	16.0
<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 & COL)	Virtual State Aid
111.3	9.6	0.0	50.3	0.0	0.0	157.8	0.0	1,167.4	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
4,862,221	4,830,984	4,830,984	0	4,830,984	5,190,283	33.00%	1,712,793	1,701,681	1,701,681

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
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November 20, 2018

Russell Orton, Superintendent
USD 241 Wallace County Schools
521 N. Main
Sharon Springs KS 67758

Preliminary

Dear Mr. Orton,

For the 2018-19 school year, the legal general fund is **\$1,852,592** and the legal local option budget (LOB) is **\$595,132**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 241 Wallace County 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
172.5	200.5	199.5	200.5	0.0	0.0	200.5	150.0	1.1	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 & COL)	Virtual State Aid
26.1	0.0	0.0	25.8	0.0	0.0	41.3	0.0	444.8	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
1,852,592	1,917,150	1,852,592	0	1,852,592	1,983,772	30.00%	595,132	616,010	595,132

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
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Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Hale,

For the 2018-19 school year, the legal general fund is **\$1,120,385** and the legal local option budget (LOB) is **\$395,000**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 242 Weskan

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
92.5	102.5	103.5	103.5	0.0	0.0	103.5	104.0	0.8	2.0
<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 & COL)	Virtual State Aid
12.1	0.0	0.0	12.8	0.0	0.0	33.8	0.0	269.0	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
1,120,385	1,135,796	1,120,385	0	1,120,385	1,196,969	33.00%	395,000	400,482	395,000

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 times factor (0.5).
 Col 14 - Free Meal students times Free Lunch Factor (0.484).
 Col 17 - Higher of USD level or School level high density at-risk.
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Topeka, Kansas 66612-1212

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November 20, 2018

Corey Reese, Superintendent
USD 243 Lebo-Waverly
Box 457
Waverly KS 66871-0457

Preliminary

Dear Mr. Reese,

For the 2018-19 school year, the legal general fund is **\$3,502,765** and the legal local option budget (LOB) is **\$1,120,853**. 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

USD 243 Lebo-Waverly**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
414.7	423.0	415.5	423.0	4.5	0.0	427.5	188.5	0.2	10.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
56.1	0.0	0.0	35.1	0.0	0.0	122.7	0.0	841.0	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
3,502,765	3,586,065	3,502,765	0	3,502,765	3,736,176	30.00%	1,120,853	1,142,009	1,120,853

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

Craig Marshall, Superintendent
USD 244 Burlington
200 South 6th
Burlington KS 66839-1700

Preliminary

Dear Mr. Marshall,

For the 2018-19 school year, the legal general fund is **\$7,163,800** and the legal local option budget (LOB) is **\$2,279,075**. 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

November 20, 2018

Preliminary

USD 244 Burlington
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
815.5	847.5	846.0	847.5	5.5	0.0	853.0	252.7	0.9	48.6
<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 & COL)	Virtual State Aid
123.9	0.1	0.0	53.8	0.0	0.0	387.0	0.0	1,720.0	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
7,163,800	7,205,034	7,163,800	0	7,163,800	7,596,916	30.00%	2,279,075	2,292,410	2,279,075

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

Russ Mildward, Superintendent
USD 245 LeRoy-Gridley
Box 278
LeRoy KS 66857

Preliminary

Dear Mr. Mildward,

For the 2018-19 school year, the legal general fund is **\$2,032,937** and the legal local option budget (LOB) is **\$663,179**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 245 LeRoy-Gridley**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	200.5	192.0	200.5	0.0	0.0	200.5	150.0	0.0	7.8
<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 & COL)	Virtual State Aid
34.8	1.5	0.0	31.8	0.0	0.0	62.7	0.0	489.1	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
2,037,102	2,032,937	2,032,937	0	2,032,937	2,215,087	30.00%	664,526	663,179	663,179

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

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

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

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credit 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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November 20, 2018

Greg Gorman, Superintendent
USD 246 Northeast
Box 669
Arma KS 66712-0669

Preliminary

Dear Mr. Gorman,

For the 2018-19 school year, the legal general fund is **\$4,227,444** and the legal local option budget (LOB) is **\$1,348,978**. 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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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

USD 246 Northeast**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
451.1	463.0	444.6	463.0	12.0	0.0	475.0	201.7	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 & COL)	Virtual State Aid
127.8	27.7	0.0	42.4	0.0	0.0	136.8	0.0	1,011.4	14,963
<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
4,227,444	4,257,477	4,227,444	0	4,227,444	4,496,593	30.00%	1,348,978	1,352,211	1,348,978

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
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November 20, 2018

Brad Miner, Superintendent
USD 247 Cherokee
506 S Smelter
Cherokee KS 66724-5015

Preliminary

Dear Mr. Miner,

For the 2018-19 school year, the legal general fund is **\$4,550,685** and the legal local option budget (LOB) is **\$1,480,279**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 247 Cherokee**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
503.1	471.0	484.0	484.0	5.5	0.0	489.5	205.5	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 & COL)	Virtual State Aid
124.9	27.1	0.0	88.3	0.0	0.0	136.3	0.0	1,089.0	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
4,550,685	4,580,167	4,550,685	0	4,550,685	4,934,263	30.00%	1,480,279	1,489,034	1,480,279

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 times factor (0.5).

Col 14 - Free Meal students 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.

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November 20, 2018

Blaise Bauer, Superintendent
USD 248 Girard
415 North Summit
Girard KS 66743-1128

Preliminary

Dear Mr. Bauer,

For the 2018-19 school year, the legal general fund is **\$7,594,467** and the legal local option budget (LOB) is **\$2,423,822**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 248 Girard**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
977.8	994.0	1,003.0	1,003.0	10.5	0.0	1,013.5	245.0	3.9	23.2
<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 & COL)	Virtual State Aid
182.0	6.7	0.0	83.6	0.0	0.0	281.0	0.0	1,838.9	6,290
<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
7,665,309	7,594,467	7,594,467	0	7,594,467	8,165,164	30.00%	2,449,549	2,423,822	2,423,822

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 times factor (0.5).
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November 20, 2018

Rick Simoncic, Superintendent
USD 249 Frontenac Public Schools
208 S. Cayuga
Frontenac KS 66763

Preliminary

Dear Mr. Simoncic,

For the 2018-19 school year, the legal general fund is **\$6,896,210** and the legal local option budget (LOB) is **\$2,198,951**. 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

USD 249 Frontenac 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
866.4	924.5	954.0	954.0	2.5	0.0	956.5	249.8	3.0	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 & COL)	Virtual State Aid
143.7	0.0	0.0	17.9	0.0	0.0	260.4	0.0	1,651.3	18,545
<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
6,896,210	6,899,574	6,896,210	0	6,896,210	7,329,836	30.00%	2,198,951	2,201,106	2,198,951

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit adjustments.
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School Finance

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

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

November 20, 2018

Richard Proffitt, Superintendent
USD 250 Pittsburg
PO Box 75
Pittsburg KS 66762-0075

Preliminary

Dear Mr. Proffitt,

For the 2018-19 school year, the legal general fund is **\$21,364,482** and the legal local option budget (LOB) is **\$6,726,117**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 250 Pittsburg**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
2,824.9	2,975.8	2,930.4	2,975.8	40.0	0.0	3,015.8	105.7	66.0	26.8
<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 & COL)	Virtual State Aid
798.6	173.3	0.0	68.4	0.0	0.0	834.3	0.0	5,088.9	264,385
<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
21,459,654	21,364,482	21,364,482	0	21,364,482	22,577,988	30.00%	6,773,396	6,726,117	6,726,117

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 times factor (0.5).
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School Finance

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www.ksde.org

November 20, 2018

Mike Mathes, Superintendent
USD 251 North Lyon County
Box 527
Americus KS 66835

Preliminary

Dear Mr. Mathes,

For the 2018-19 school year, the legal general fund is **\$3,449,037** and the legal local option budget (LOB) is **\$1,214,500**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 251 North Lyon 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
415.0	391.0	381.1	391.0	0.0	0.0	391.0	177.2	0.0	8.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
61.0	1.2	0.0	74.0	0.0	0.0	116.1	0.0	828.8	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
3,451,952	3,449,037	3,449,037	0	3,449,037	3,683,447	33.00%	1,215,538	1,214,500	1,214,500

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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November 20, 2018

Mike Argabright, Superintendent
USD 252 Southern Lyon County
Box 278
Hartford KS 66854

Preliminary

Dear Dr. Argabright,

For the 2018-19 school year, the legal general fund is **\$4,163,751** and the legal local option budget (LOB) is **\$1,331,972**. 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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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

November 20, 2018

Preliminary

USD 252 Southern Lyon 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
488.5	480.5	460.5	480.5	11.0	0.0	491.5	206.0	0.0	13.8
<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 & COL)	Virtual State Aid
82.3	10.7	0.0	58.7	0.0	0.0	135.7	1.0	999.7	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
4,163,751	4,188,324	4,163,751	0	4,163,751	4,439,906	30.00%	1,331,972	1,339,919	1,331,972

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

November 20, 2018

Kevin Case, Superintendent
USD 253 Emporia
P.O. Box 1008
Emporia KS 66801-1008

Preliminary

Dear Mr. Case,

For the 2018-19 school year, the legal general fund is **\$31,370,818** and the legal local option budget (LOB) is **\$10,041,733**. 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

USD 253 Emporia**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
4,317.2	4,393.6	4,428.8	4,428.8	91.0	0.0	4,519.8	158.4	323.6	85.4
<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 & COL)	Virtual State Aid
1,021.7	152.5	0.0	243.6	0.0	0.0	1,027.1	0.0	7,532.1	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
31,371,197	31,370,818	31,370,818	0	31,370,818	33,485,465	30.00%	10,045,640	10,041,733	10,041,733

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

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November 20, 2018

Mark Buck, Superintendent
USD 254 Barber County North
Box 288
Medicine Lodge KS 67104-0288

Preliminary

Dear Mr. Buck,

For the 2018-19 school year, the legal general fund is **\$4,058,793** and the legal local option budget (LOB) is **\$1,296,711**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 254 Barber County North
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
437.5	466.5	464.0	466.5	8.5	0.0	475.0	201.7	0.7	9.0
<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 & COL)	Virtual State Aid
87.6	6.9	0.0	47.3	0.0	0.0	164.0	0.0	992.2	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
4,132,513	4,058,793	4,058,793	0	4,058,793	4,401,842	30.00%	1,320,553	1,296,711	1,296,711

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

Mylo Miller, Superintendent
USD 255 South Barber
512 Main
Kiowa KS 67070

Preliminary

Dear Dr. Miller,

For the 2018-19 school year, the legal general fund is **\$2,359,473** and the legal local option budget (LOB) is **\$755,258**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 255 South Barber
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
223.5	245.5	228.8	245.5	1.0	0.0	246.5	154.3	0.9	12.5
<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 & COL)	Virtual State Aid
46.0	5.0	0.0	21.5	0.0	0.0	79.8	0.0	566.5	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
2,359,473	2,410,304	2,359,473	0	2,359,473	2,517,527	30.00%	755,258	757,144	755,258

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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Col 11 - Career/Tech Ed contact hours divided by 6 then times factor (0.5).
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November 20, 2018

Kenneth McWhirter, Superintendent
USD 256 Marmaton Valley
128 W. Oak Street
Moran KS 66755-9710

Preliminary

Dear Mr. McWhirter,

For the 2018-19 school year, the legal general fund is **\$2,730,158** and the legal local option budget (LOB) is **\$871,608**. 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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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

USD 256 Marmaton 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
272.5	278.8	261.3	278.8	5.5	0.0	284.3	149.5	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 & COL)	Virtual State Aid
56.6	8.1	0.0	34.2	0.0	0.0	116.4	0.0	655.5	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
2,730,158	2,758,896	2,730,158	0	2,730,158	2,905,359	30.00%	871,608	880,902	871,608

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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School Finance

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November 20, 2018

Stacey Fager, Superintendent
USD 257 Iola
305 North Washington Street
Iola KS 66749-2997

Preliminary

Dear Mr. Fager,

For the 2018-19 school year, the legal general fund is **\$9,651,903** and the legal local option budget (LOB) is **\$3,028,152**. 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

USD 257 Iola**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
1,220.0	1,231.0	1,209.0	1,231.0	11.5	0.0	1,242.5	203.7	0.7	44.6
<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 & COL)	Virtual State Aid
261.8	39.8	0.0	65.5	0.0	0.0	419.9	0.0	2,278.5	161,950
<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
9,651,903	9,759,159	9,651,903	0	9,651,903	10,093,841	30.00%	3,028,152	3,055,227	3,028,152

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 times factor (0.5).

Col 14 - Free Meal students 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.

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School Finance

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November 20, 2018

Kay Lewis, Superintendent
USD 258 Humboldt
801 New York
Humboldt KS 66748-1801

Preliminary

Dear Ms. Lewis,

For the 2018-19 school year, the legal general fund is **\$5,584,936** and the legal local option budget (LOB) is **\$1,707,011**. 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

November 20, 2018

Preliminary

USD 258 Humboldt

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
584.0	574.0	587.5	587.5	5.0	0.0	592.5	228.0	0.6	20.9
<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 & COL)	Virtual State Aid
104.5	2.0	0.0	24.2	0.0	0.0	198.0	0.0	1,170.7	864,170
<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
5,740,136	5,584,936	5,584,936	0	5,584,936	5,192,067	33.00%	1,713,382	1,707,011	1,707,011

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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November 20, 2018

Alicia Thompson, Superintendent
USD 259 Wichita
903 S Edgemoor St
Wichita KS 67218-3337

Preliminary

Dear Dr. Thompson,

For the 2018-19 school year, the legal general fund is **\$362,849,544** and the legal local option budget (LOB) is **\$115,676,699**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 259 Wichita**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
46,003.7	47,376.5	47,137.1	47,376.5	947.5	0.0	48,324.0	1,693.3	2,202.5	840.4
<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 & COL)	Virtual State Aid
16,152.5	3,504.2	194.0	1,975.6	0.0	0.0	11,848.4	3.0	86,737.9	1,586,190
<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
362,849,544	364,448,777	362,849,544	0	362,849,544	385,588,998	30.00%	115,676,699	116,009,678	115,676,699

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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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 credit adjustments.

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



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November 20, 2018

Heather Bohaty, Superintendent
USD 260 Derby
120 E. Washington
Derby KS 67037-1489

Preliminary

Dear Ms. Bohaty,

For the 2018-19 school year, the legal general fund is **\$43,007,598** and the legal local option budget (LOB) is **\$13,743,523**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 260 Derby**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
6,424.8	6,752.6	6,816.9	6,816.9	37.5	0.0	6,854.4	240.2	118.6	134.7
<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 & COL)	Virtual State Aid
1,176.1	59.4	0.0	217.4	0.0	0.0	1,511.7	1.0	10,313.5	51,870
<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
43,007,598	44,501,137	43,007,598	0	43,007,598	45,811,743	30.00%	13,743,523	14,219,822	13,743,523

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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November 20, 2018

John Burke, Superintendent
USD 261 Haysville
1745 West Grand Ave.
Haysville KS 67060

Preliminary

Dear Dr. Burke,

For the 2018-19 school year, the legal general fund is **\$37,730,319** and the legal local option budget (LOB) is **\$12,067,260**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 261 Haysville**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
5,164.9	5,424.1	5,559.1	5,559.1	80.5	0.0	5,639.6	197.6	38.3	98.0
<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 & COL)	Virtual State Aid
1,214.4	150.7	78.3	256.2	0.0	0.0	1,385.8	0.0	9,058.9	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
37,730,319	38,778,649	37,730,319	0	37,730,319	40,224,199	30.00%	12,067,260	12,404,953	12,067,260

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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November 20, 2018

Cory Gibson, Superintendent
USD 262 Valley Center Pub Sch
143 S. Meridian
Valley Center KS 67147

Preliminary

Dear Mr. Gibson,

For the 2018-19 school year, the legal general fund is **\$18,778,656** and the legal local option budget (LOB) is **\$5,919,461**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 262 Valley Center Pub Sch
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
2,665.4	2,765.2	2,820.6	2,820.6	23.0	0.0	2,843.6	99.6	14.8	83.7
<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 & COL)	Virtual State Aid
420.1	0.0	0.0	199.5	0.0	0.0	792.4	0.0	4,453.7	228,995
<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
18,778,656	18,806,159	18,778,656	0	18,778,656	19,739,617	30.00%	5,921,885	5,919,461	5,919,461

Column Notes

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Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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November 20, 2018

Jay Ensley, Superintendent
USD 263 Mulvane
Box 130
Mulvane KS 67110

Preliminary

Dear Mr. Ensley,

For the 2018-19 school year, the legal general fund is **\$11,025,588** and the legal local option budget (LOB) is **\$3,872,500**. 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

November 20, 2018

Preliminary

USD 263 Mulvane

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
1,679.3	1,736.8	1,731.5	1,736.8	16.5	0.0	1,753.3	61.4	2.0	40.6
<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 & COL)	Virtual State Aid
253.1	0.0	0.0	74.7	0.0	0.0	464.3	0.0	2,649.4	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
11,034,751	11,025,588	11,025,588	0	11,025,588	11,744,727	33.00%	3,875,760	3,872,500	3,872,500

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 times factor (0.5).
Col 14 - Free Meal students 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.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credit 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
900 SW Jackson Street, Suite 356
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(785) 296-3872
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November 20, 2018

Paul Becker, Superintendent
USD 264 Clearwater
Box 248
Clearwater KS 67026

Preliminary

Dear Mr. Becker,

For the 2018-19 school year, the legal general fund is **\$7,853,524** and the legal local option budget (LOB) is **\$2,508,397**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 264 Clearwater
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
1,079.5	1,113.0	1,122.5	1,122.5	5.5	0.0	1,128.0	228.8	0.9	14.0
<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 & COL)	Virtual State Aid
101.6	0.0	0.0	92.5	0.0	0.0	323.0	0.0	1,888.8	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
7,866,852	7,853,524	7,853,524	0	7,853,524	8,375,691	30.00%	2,512,707	2,508,397	2,508,397

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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Col 11 - Career/Tech Ed contact hours divided by 6 then times factor (0.5).
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November 20, 2018

Justin B. Henry, Superintendent
USD 265 Goddard
P.O. Box 249
Goddard KS 67052-0249

Preliminary

Dear Dr. Henry,

For the 2018-19 school year, the legal general fund is **\$35,430,412** and the legal local option budget (LOB) is **\$11,281,703**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 265 Goddard**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
5,259.0	5,551.6	5,606.6	5,606.6	34.0	0.0	5,640.6	197.6	29.0	126.5
<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 & COL)	Virtual State Aid
460.8	0.0	0.0	557.9	0.0	0.0	1,469.4	2.0	8,483.8	185,246
<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
35,520,273	35,430,412	35,430,412	0	35,430,412	37,605,676	30.00%	11,281,703	11,283,454	11,281,703

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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November 20, 2018

Chad Higgins, Superintendent
USD 266 Maize
905 W. Central St.
Maize KS 67101-9405

Preliminary

Dear Mr. Higgins,

For the 2018-19 school year, the legal general fund is **\$45,214,797** and the legal local option budget (LOB) is **\$13,790,128**. 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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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

USD 266 Maize**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
6,521.9	6,741.9	6,921.0	6,921.0	21.5	0.0	6,942.5	243.3	27.6	148.9
<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 & COL)	Virtual State Aid
513.5	0.0	59.7	592.1	0.0	0.0	1,843.5	1.0	10,372.1	2,015,000
<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
45,214,797	45,312,696	45,214,797	0	45,214,797	45,967,093	30.00%	13,790,128	13,805,349	13,790,128

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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

Mindy Bruce, Superintendent
USD 267 Renwick
Box 68
Andale KS 67001-0068

Preliminary

Dear Ms. Bruce,

For the 2018-19 school year, the legal general fund is **\$11,259,661** and the legal local option budget (LOB) is **\$3,950,806**. 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

USD 267 Renwick**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
1,827.0	1,851.0	1,832.1	1,851.0	0.0	0.0	1,851.0	64.9	0.2	51.5
<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 & COL)	Virtual State Aid
78.4	0.0	0.0	146.2	0.0	0.0	511.2	0.0	2,703.4	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
11,259,661	11,462,913	11,259,661	0	11,259,661	11,972,138	33.00%	3,950,806	4,023,113	3,950,806

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 times factor (0.5).

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Col 23 - Higher of 2018-19 or 2016-17 transportation state aid divided by BASE to convert 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.



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November 20, 2018

David Grover, Superintendent
USD 268 Cheney
100 W 6th
Cheney KS 67025

Preliminary

Dear Mr. Grover,

For the 2018-19 school year, the legal general fund is **\$5,803,928** and the legal local option budget (LOB) is **\$2,040,772**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 268 Cheney

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
727.7	770.9	775.2	775.2	17.0	0.0	792.2	251.1	0.0	24.9
<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 & COL)	Virtual State Aid
60.5	0.0	0.0	40.6	0.0	0.0	224.2	0.0	1,393.5	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
5,803,928	6,017,592	5,803,928	0	5,803,928	6,184,157	33.00%	2,040,772	2,116,783	2,040,772

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit adjustments.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

Myrlice Hooper, Superintendent
USD 269 Palco
PO Box 38
Palco KS 67632

Preliminary

Dear Ms. Hooper,

For the 2018-19 school year, the legal general fund is **\$1,126,633** and the legal local option budget (LOB) is **\$425,971**. 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

USD 269 Palco**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
104.0	90.0	96.1	96.1	2.5	0.0	98.6	100.0	0.0	1.4
<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 & COL)	Virtual State Aid
13.6	0.0	0.0	25.2	0.0	0.0	31.7	0.0	270.5	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
1,126,633	1,166,200	1,126,633	0	1,126,633	1,290,822	33.00%	425,971	440,047	425,971

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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November 20, 2018

Lisa Gehring, Superintendent
USD 270 Plainville
203 SE Cardinal
Plainville KS 67663

Preliminary

Dear Ms. Gehring,

For the 2018-19 school year, the legal general fund is **\$3,058,360** and the legal local option budget (LOB) is **\$976,997**. 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

USD 270 Plainville**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
334.8	335.0	361.0	361.0	0.0	0.0	361.0	167.3	0.0	14.8
<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 & COL)	Virtual State Aid
53.2	0.0	0.0	14.1	0.0	0.0	124.8	0.0	735.2	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
3,062,108	3,058,360	3,058,360	0	3,058,360	3,260,696	30.00%	978,209	976,997	976,997

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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School Finance

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November 20, 2018

Greg Mann, Interim Superintendent
USD 271 Stockton
201 North Cypress
Stockton KS 67669-1639

Preliminary

Dear Mr. Mann,

For the 2018-19 school year, the legal general fund is **\$2,937,575** and the legal local option budget (LOB) is **\$939,329**. 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

USD 271 Stockton**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
297.5	331.5	332.0	332.0	3.0	0.0	335.0	158.2	0.4	11.5
<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 & COL)	Virtual State Aid
61.5	2.8	0.0	26.3	0.0	0.0	109.6	0.0	705.3	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
2,937,575	3,042,932	2,937,575	0	2,937,575	3,131,098	30.00%	939,329	958,861	939,329

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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November 20, 2018

Betty Summers, Interim Superintendent
USD 272 Waconda
Box 326
Cawker City KS 67430-0326

Preliminary

Dear Dr. Summers,

For the 2018-19 school year, the legal general fund is **\$2,745,568** and the legal local option budget (LOB) is **\$877,381**. 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

USD 272 Waconda**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
288.0	306.0	281.5	306.0	13.0	0.0	319.0	152.4	0.0	7.3
<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 & COL)	Virtual State Aid
45.0	0.0	0.0	44.8	0.0	0.0	107.8	1.0	677.3	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
2,820,955	2,745,568	2,745,568	0	2,745,568	3,001,382	30.00%	900,415	877,381	877,381

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

Jeff Travis, Superintendent
USD 273 Beloit
PO Box 547
Beloit KS 67420-0547

Preliminary

Dear Mr. Travis,

For the 2018-19 school year, the legal general fund is **\$6,384,112** and the legal local option budget (LOB) is **\$2,032,965**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 273 Beloit**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
754.5	762.2	742.2	762.2	18.0	0.0	780.2	250.5	2.8	19.2
<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 & COL)	Virtual State Aid
118.6	0.0	0.0	48.9	0.0	0.0	311.6	1.0	1,532.8	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
6,384,112	6,391,193	6,384,112	0	6,384,112	6,776,551	30.00%	2,032,965	2,035,255	2,032,965

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 times factor (0.5).
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November 20, 2018

Ken Bockwinkel, Superintendent
USD 274 Oakley
621 Center Ave Ste 103
Oakley KS 67748

Preliminary

Dear Mr. Bockwinkel,

For the 2018-19 school year, the legal general fund is **\$3,361,988** and the legal local option budget (LOB) is **\$1,100,875**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 274 Oakley**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
387.8	402.1	392.3	402.1	0.0	0.0	402.1	180.7	2.6	11.6
<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 & COL)	Virtual State Aid
67.8	1.0	0.0	28.7	0.0	0.0	112.7	0.0	807.2	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
3,361,988	3,401,972	3,361,988	0	3,361,988	3,626,479	33.00%	1,196,738	1,100,875	1,100,875

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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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November 20, 2018

Lamar Bergsten, Superintendent
USD 275 Triplains
Box 97
Winona KS 67764-0097

Preliminary

Dear Mr. Bergsten,

For the 2018-19 school year, the legal general fund is **\$792,183** and the legal local option budget (LOB) is **\$278,031**. 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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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

USD 275 Triplains**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
69.5	64.5	62.5	64.5	0.0	0.0	64.5	65.4	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 & COL)	Virtual State Aid
9.7	0.5	0.0	15.1	0.0	0.0	35.0	0.0	190.2	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
792,183	793,016	792,183	0	792,183	842,519	33.00%	278,031	278,328	278,031

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 times factor (0.5).
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(785) 296-6659 - fax
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November 20, 2018

Jim Hickel, Superintendent
USD 281 Graham County
Box 309
Hill City KS 67642-0309

Preliminary

Dear Mr. Hickel,

For the 2018-19 school year, the legal general fund is **\$3,206,217** and the legal local option budget (LOB) is **\$1,060,953**. 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

USD 281 Graham 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
359.8	362.0	378.5	378.5	0.0	0.0	378.5	173.2	0.0	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 & COL)	Virtual State Aid
78.4	8.3	0.0	40.0	0.0	0.0	82.0	1.0	769.8	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
3,206,217	3,214,964	3,206,217	0	3,206,217	3,536,511	30.00%	1,060,953	1,063,782	1,060,953

Column Notes

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(785) 296-6659 - fax
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November 20, 2018

Bert Moore, Superintendent
USD 282 West Elk
PO Box 607
Howard KS 67349-0607

Preliminary

Dear Mr. Moore,

For the 2018-19 school year, the legal general fund is **\$3,466,113** and the legal local option budget (LOB) is **\$1,105,993**. 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

USD 282 West Elk**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	338.0	350.5	350.5	4.0	0.0	354.5	165.1	0.6	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 & COL)	Virtual State Aid
76.5	8.9	0.0	60.7	0.0	0.0	153.5	0.0	832.2	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
3,466,113	3,558,576	3,466,113	0	3,466,113	3,686,643	30.00%	1,105,993	1,135,896	1,105,993

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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November 20, 2018

Jason Crawford, Superintendent
USD 283 Elk Valley
PO Box 87
Longton KS 67352-0087

Preliminary

Dear Mr. Crawford,

For the 2018-19 school year, the legal general fund is **\$1,470,245** and the legal local option budget (LOB) is **\$469,289**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 283 Elk 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
107.5	109.5	101.0	109.5	2.5	0.0	112.0	110.0	0.0	3.8
<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 & COL)	Virtual State Aid
33.9	7.4	0.0	14.5	0.0	0.0	71.4	0.0	353.0	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
1,470,245	1,528,972	1,470,245	0	1,470,245	1,564,296	30.00%	469,289	488,282	469,289

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).

Col 14 - Free Meal students 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.

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



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November 20, 2018

Jeff Kohlman, Superintendent
USD 284 Chase County
PO Box 569
Cottonwood Falls KS 66845-0569

Preliminary

Dear Mr. Kohlman,

For the 2018-19 school year, the legal general fund is **\$2,916,333** and the legal local option budget (LOB) is **\$971,559**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 284 Chase 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
341.5	346.0	320.0	346.0	0.0	0.0	346.0	162.1	0.0	7.8
<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 & COL)	Virtual State Aid
46.5	0.0	0.0	64.5	0.0	0.0	77.6	0.0	704.5	1,190
<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
2,935,433	2,916,333	2,916,333	0	2,916,333	3,257,838	30.00%	977,351	971,559	971,559

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 times factor (0.5).
Col 14 - Free Meal students 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 45 - Legal LOB: Lesser of Column 43 or Column 44.



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Topeka, Kansas 66612-1212

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November 20, 2018

Lance Rhodd, Superintendent
USD 285 Cedar Vale
PO Box 458
Cedar Vale KS 67024-0458

Preliminary

Dear Mr. Rhodd,

For the 2018-19 school year, the legal general fund is **\$1,780,121** and the legal local option budget (LOB) is **\$425,000**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 285 Cedar Vale
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
172.0	182.5	149.0	182.5	0.0	0.0	182.5	145.2	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 & COL)	Virtual State Aid
33.4	7.3	0.0	12.4	0.0	0.0	46.6	0.0	427.4	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
1,780,121	1,838,848	1,780,121	0	1,780,121	1,903,696	30.00%	571,109	425,000	425,000

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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Topeka, Kansas 66612-1212

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November 20, 2018

Nathan Hinrichs, Superintendent
USD 286 Chautauqua Co Community
302 North Sherman
Sedan KS 67361-1499

Preliminary

Dear Mr. Hinrichs,

For the 2018-19 school year, the legal general fund is **\$3,322,837** and the legal local option budget (LOB) is **\$1,070,569**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 286 Chautauqua Co Community
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
360.9	358.7	352.0	358.7	3.5	0.0	362.2	167.7	0.0	4.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
88.6	18.4	0.0	41.1	0.0	0.0	115.1	0.0	797.8	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
3,322,837	3,389,065	3,322,837	0	3,322,837	3,568,563	30.00%	1,070,569	1,088,753	1,070,569

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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(785) 296-6659 - fax
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November 20, 2018

Jerry Turner, Superintendent
USD 287 West Franklin
510 E. Franklin St
Pomona KS 66076

Preliminary

Dear Mr. Turner,

For the 2018-19 school year, the legal general fund is **\$5,352,442** and the legal local option budget (LOB) is **\$1,709,083**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 287 West Franklin
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
566.5	588.5	597.6	597.6	5.0	0.0	602.6	229.8	0.0	13.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
119.5	7.6	0.0	86.5	0.0	0.0	225.5	0.0	1,285.1	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
5,352,442	5,433,243	5,352,442	0	5,352,442	5,696,942	30.00%	1,709,083	1,733,867	1,709,083

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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November 20, 2018

Brian Spencer, Superintendent
USD 288 Central Heights
3521 Ellis Road
Richmond KS 66080-9801

Preliminary

Dear Mr. Spencer,

For the 2018-19 school year, the legal general fund is **\$4,807,542** and the legal local option budget (LOB) is **\$1,525,305**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 288 Central Heights**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
533.0	538.6	531.9	538.6	4.5	0.0	543.1	218.1	0.2	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 & COL)	Virtual State Aid
112.8	17.1	0.0	86.1	0.0	0.0	148.1	0.0	1,143.1	46,530
<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
4,807,542	4,918,074	4,807,542	0	4,807,542	5,084,350	30.00%	1,525,305	1,569,083	1,525,305

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 times factor (0.5).

Col 14 - Free Meal students times Free Lunch Factor (0.484).

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

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November 20, 2018

Ryan Bradbury, Superintendent
USD 289 Wellsville
602 Walnut
Wellsville KS 66092-8323

Preliminary

Dear Mr. Bradbury,

For the 2018-19 school year, the legal general fund is **\$5,933,461** and the legal local option budget (LOB) is **\$1,893,141**. 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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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

USD 289 Wellsville**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
753.0	775.5	776.0	776.0	0.0	0.0	776.0	250.2	0.0	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 & COL)	Virtual State Aid
83.2	0.0	0.0	55.4	0.0	0.0	234.5	1.0	1,423.4	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
5,933,461	6,008,433	5,933,461	0	5,933,461	6,310,471	30.00%	1,893,141	1,915,771	1,893,141

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

Ryan Cobbs, Superintendent
USD 290 Ottawa
1404 S Ash
Ottawa KS 66067-2223

Preliminary

Dear Dr. Cobbs,

For the 2018-19 school year, the legal general fund is **\$16,903,691** and the legal local option budget (LOB) is **\$5,368,315**. 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

November 20, 2018

Preliminary

USD 290 Ottawa

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
2,294.3	2,396.9	2,342.0	2,396.9	17.0	0.0	2,413.9	84.6	3.7	76.3
<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 & COL)	Virtual State Aid
466.1	48.2	150.1	97.8	0.0	0.0	695.0	0.0	4,035.7	95,000
<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
16,903,691	16,947,260	16,903,691	0	16,903,691	17,894,383	30.00%	5,368,315	5,402,798	5,368,315

Column Notes

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Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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November 20, 2018

Gary Kraus, Superintendent
USD 291 Grinnell Public Schools
P.O. Box 68
Grinnell KS 67738-0068

Preliminary

Dear Mr. Kraus,

For the 2018-19 school year, the legal general fund is **\$910,053** and the legal local option budget (LOB) is **\$264,000**. 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.

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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

USD 291 Grinnell 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
85.5	79.0	69.0	79.0	0.0	0.0	79.0	80.1	0.0	1.4
<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 & COL)	Virtual State Aid
13.1	0.8	0.0	14.2	0.0	0.0	32.5	0.0	221.1	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
920,882	910,053	910,053	0	910,053	982,302	30.00%	294,691	264,000	264,000

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 times factor (0.5).
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Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

Gary Kraus, Superintendent
USD 292 Wheatland
P.O. Box 165
Grainfield KS 67737-0165

Preliminary

Dear Mr. Kraus,

For the 2018-19 school year, the legal general fund is **\$1,268,659** and the legal local option budget (LOB) is **\$416,329**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 292 Wheatland**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
102.0	112.0	111.5	112.0	0.0	0.0	112.0	110.0	0.0	2.0
<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 & COL)	Virtual State Aid
14.5	0.9	0.0	27.7	0.0	0.0	39.5	0.0	306.6	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
1,276,989	1,268,659	1,268,659	0	1,268,659	1,396,744	30.00%	419,023	416,329	416,329

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
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November 20, 2018

Kari Kephart, Superintendent
USD 293 Quinter Public Schools
PO Box 540
Quinter KS 67752

Preliminary

Dear Ms. Kephart,

For the 2018-19 school year, the legal general fund is **\$2,559,393** and the legal local option budget (LOB) is **\$845,158**. 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

USD 293 Quinter 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
269.0	295.5	283.0	295.5	4.0	0.0	299.5	145.4	1.9	4.0
<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 & COL)	Virtual State Aid
35.3	0.0	0.0	27.6	0.0	0.0	101.1	0.0	614.8	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
2,560,642	2,559,393	2,559,393	0	2,559,393	2,727,662	31.00%	845,575	845,158	845,158

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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November 20, 2018

Troy Pitsch, Superintendent
USD 294 Oberlin
131 E Commercial
Oberlin KS 67749

Preliminary

Dear Dr. Pitsch,

For the 2018-19 school year, the legal general fund is **\$2,894,675** and the legal local option budget (LOB) is **\$927,196**. 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

USD 294 Oberlin**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
310.5	336.0	341.4	341.4	4.0	0.0	345.4	161.9	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 & COL)	Virtual State Aid
54.2	1.4	0.0	34.1	0.0	0.0	92.2	0.0	695.0	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
2,894,675	2,923,830	2,894,675	0	2,894,675	3,090,654	30.00%	927,196	936,625	927,196

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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November 20, 2018

Robert A. Schiltz, Superintendent
USD 297 St Francis Comm Sch
PO Box 1110
St Francis KS 67756-1110

Preliminary

Dear Mr. Schiltz,

For the 2018-19 school year, the legal general fund is **\$2,469,845** and the legal local option budget (LOB) is **\$790,509**. 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

USD 297 St Francis Comm Sch
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
270.0	281.5	278.0	281.5	0.0	0.0	281.5	150.1	4.4	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 & COL)	Virtual State Aid
39.7	0.0	0.0	25.5	0.0	0.0	84.9	0.0	593.0	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
2,469,845	2,488,171	2,469,845	0	2,469,845	2,635,029	30.00%	790,509	796,436	790,509

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

Kathy Robertson, Superintendent
USD 298 Lincoln
PO Box 289
Lincoln KS 67455-0289

Preliminary

Dear Ms. Robertson,

For the 2018-19 school year, the legal general fund is **\$3,139,577** and the legal local option budget (LOB) is **\$1,002,018**. 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

November 20, 2018

Preliminary

USD 298 Lincoln

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>
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339.5	335.5	338.0	338.0	6.0	0.0	344.0	161.4	0.4	6.1
<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 & COL)	Virtual State Aid
60.5	1.4	0.0	43.6	0.0	0.0	136.4	0.0	753.8	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
3,139,577	3,190,807	3,139,577	0	3,139,577	3,340,059	30.00%	1,002,018	1,018,586	1,002,018

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

Jude Stecklein, Superintendent
USD 299 Sylvan Grove
504 W. 4th
Sylvan Grove KS 67481

Preliminary

Dear Mr. Stecklein,

For the 2018-19 school year, the legal general fund is **\$2,387,378** and the legal local option budget (LOB) is **\$600,000**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 299 Sylvan Grove
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
225.4	239.8	241.2	241.2	4.5	0.0	245.7	154.3	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 & COL)	Virtual State Aid
44.0	4.4	0.0	55.4	0.0	0.0	67.2	0.0	577.0	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
2,403,205	2,387,378	2,387,378	0	2,387,378	2,569,002	30.00%	770,701	600,000	600,000

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

Herbert (Buddy) Hooper, Superintendent
USD 300 Comanche County
PO Box 721
Coldwater KS 67029-0721

Preliminary

Dear Dr. Hooper,

For the 2018-19 school year, the legal general fund is **\$2,963,814** and the legal local option budget (LOB) is **\$946,649**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 300 Comanche 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
313.0	316.5	319.0	319.0	0.0	0.0	319.0	152.4	0.0	4.2
<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 & COL)	Virtual State Aid
42.1	0.0	0.0	72.7	0.0	0.0	121.2	0.0	711.6	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
2,963,814	3,097,307	2,963,814	0	2,963,814	3,155,496	30.00%	946,649	966,180	946,649

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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November 20, 2018

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

Preliminary

Dear Mr. Reinhardt,

For the 2018-19 school year, the legal general fund is **\$2,485,672** and the legal local option budget (LOB) is **\$740,000**. 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.

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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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 303 Ness 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
281.1	297.9	272.1	297.9	5.0	0.0	302.9	146.4	8.7	16.6
<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 & COL)	Virtual State Aid
42.6	0.0	0.0	19.2	0.0	0.0	60.4	0.0	596.8	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
2,485,672	2,520,242	2,485,672	0	2,485,672	2,659,836	30.00%	797,951	740,000	740,000

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.
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November 20, 2018

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

Preliminary

Dear Dr. Hardy,

For the 2018-19 school year, the legal general fund is **\$50,298,939** and the legal local option budget (LOB) is **\$16,600,000**. 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](#)

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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

USD 305 Salina**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
6,883.0	7,090.8	7,147.0	7,147.0	28.5	0.0	7,175.5	251.4	129.7	148.2
<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 & COL)	Virtual State Aid
1,578.3	237.9	299.0	161.1	0.0	0.0	2,076.8	1.0	12,058.9	73,620
<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
50,298,939	50,991,018	50,298,939	0	50,298,939	53,465,139	33.00%	17,643,496	16,600,000	16,600,000

Column Notes

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

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



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November 20, 2018

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

Preliminary

Dear Mr. Stumpf,

For the 2018-19 school year, the legal general fund is **\$5,287,884** and the legal local option budget (LOB) is **\$1,693,578**. 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

November 20, 2018

Preliminary

USD 306 Southeast Of Saline
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
670.5	691.0	658.0	691.0	0.0	0.0	691.0	242.8	0.0	22.6
<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 & COL)	Virtual State Aid
65.8	0.0	0.0	93.3	0.0	0.0	169.7	0.0	1,285.2	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
5,352,858	5,287,884	5,287,884	0	5,287,884	5,715,304	30.00%	1,714,591	1,693,578	1,693,578

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

(785) 296-3872
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November 20, 2018

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

Preliminary

Dear Mr. Rowley,

For the 2018-19 school year, the legal general fund is **\$3,911,768** and the legal local option budget (LOB) is **\$1,376,369**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 307 EII-Saline**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
445.5	460.0	449.0	460.0	7.0	0.0	467.0	199.6	3.9	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 & COL)	Virtual State Aid
60.0	0.0	0.0	54.6	0.0	0.0	141.7	0.0	939.2	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
3,911,768	3,937,641	3,911,768	0	3,911,768	4,170,815	33.00%	1,376,369	1,377,110	1,376,369

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 times factor (0.5).

Col 14 - Free Meal students 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.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credit 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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November 20, 2018

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

Preliminary

Dear Mr. Price,

For the 2018-19 school year, the legal general fund is **\$30,615,338** and the legal local option budget (LOB) is **\$9,789,798**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 308 Hutchinson 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
4,677.7	4,469.4	4,448.1	4,469.4	22.5	0.0	4,491.9	157.4	35.0	120.4
<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 & COL)	Virtual State Aid
1,156.3	250.8	0.0	8.9	0.0	0.0	1,128.9	0.0	7,349.6	4,254
<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
30,615,338	31,399,359	30,615,338	0	30,615,338	32,632,661	30.00%	9,789,798	9,994,677	9,789,798

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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Dr. Johnson,

For the 2018-19 school year, the legal general fund is **\$8,826,248** and the legal local option budget (LOB) is **\$2,780,669**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 309 Nickerson**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
1,064.0	1,098.3	1,095.0	1,098.3	12.5	0.0	1,110.8	231.8	3.5	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 & COL)	Virtual State Aid
262.8	52.4	0.0	101.4	0.0	0.0	318.6	0.0	2,106.7	173,545
<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
8,947,951	8,826,248	8,826,248	0	8,826,248	9,355,555	30.00%	2,806,667	2,780,669	2,780,669

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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Topeka, Kansas 66612-1212

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November 20, 2018

Betsy McKinney, Superintendent
USD 310 Fairfield
16115 South Langdon Road
Langdon KS 67583

Preliminary

Dear Ms. McKinney,

For the 2018-19 school year, the legal general fund is **\$2,935,076** and the legal local option budget (LOB) is **\$954,819**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 310 Fairfield**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
287.0	287.0	282.0	287.0	10.5	0.0	297.5	146.0	3.1	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 & COL)	Virtual State Aid
73.1	15.9	0.0	77.4	0.0	0.0	81.6	0.0	704.7	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
2,935,076	2,937,158	2,935,076	0	2,935,076	3,182,731	30.00%	954,819	955,493	954,819

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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November 20, 2018

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

Preliminary

Dear Mr. Hendrickson,

For the 2018-19 school year, the legal general fund is **\$2,438,191** and the legal local option budget (LOB) is **\$779,772**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 311 Pretty Prairie**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
251.5	244.0	259.1	259.1	2.5	0.0	261.6	153.3	0.0	12.0
<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 & COL)	Virtual State Aid
36.8	0.0	0.0	32.3	0.0	0.0	89.4	0.0	585.4	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
2,438,191	2,551,896	2,438,191	0	2,438,191	2,599,240	30.00%	779,772	816,545	779,772

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Wedel,

For the 2018-19 school year, the legal general fund is **\$7,071,124** and the legal local option budget (LOB) is **\$2,257,725**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 312 Haven 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
783.5	812.5	784.5	812.5	14.0	0.0	826.5	252.3	8.8	40.8
<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 & COL)	Virtual State Aid
116.6	0.9	44.8	101.1	0.0	0.0	248.2	0.0	1,640.0	240,524
<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
7,071,124	7,263,763	7,071,124	0	7,071,124	7,282,983	31.00%	2,257,725	2,307,137	2,257,725

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 times factor (0.5).
Col 14 - Free Meal students 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
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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Mr. Berblinger,

For the 2018-19 school year, the legal general fund is **\$14,501,697** and the legal local option budget (LOB) is **\$4,625,171**. 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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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

USD 313 Buhler**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
2,160.3	2,267.1	2,272.5	2,272.5	16.0	0.0	2,288.5	80.2	4.6	70.4
<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 & COL)	Virtual State Aid
290.9	0.8	0.0	165.9	0.0	0.0	665.3	0.0	3,566.6	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
14,854,889	14,501,697	14,501,697	0	14,501,697	15,797,988	30.00%	4,739,396	4,625,171	4,625,171

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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Topeka, Kansas 66612-1212

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November 20, 2018

Shelly Angelos, Superintendent
USD 314 Brewster
PO Box 220
Brewster KS 67732-0220

Preliminary

Dear Ms. Angelos,

For the 2018-19 school year, the legal general fund is **\$1,498,171** and the legal local option budget (LOB) is **\$464,331**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 314 Brewster**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
122.0	136.5	131.0	136.5	0.0	6.0	142.5	128.5	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 & COL)	Virtual State Aid
18.9	1.2	0.0	15.4	0.0	0.0	41.2	0.0	347.7	50,000
<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
1,498,171	1,499,004	1,498,171	0	1,498,171	1,547,771	30.00%	464,331	464,601	464,331

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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November 20, 2018

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

Preliminary

Dear Ms. Brenn,

For the 2018-19 school year, the legal general fund is **\$6,394,749** and the legal local option budget (LOB) is **\$2,142,566**. 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

USD 315 Colby 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
868.9	851.6	886.6	886.6	0.0	0.0	886.6	252.6	9.4	27.2
<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 & COL)	Virtual State Aid
118.1	0.0	0.0	57.8	0.0	0.0	179.9	0.0	1,531.6	15,635
<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
6,394,749	6,422,760	6,394,749	0	6,394,749	7,115,395	33.00%	2,348,080	2,142,566	2,142,566

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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

November 20, 2018

Charles Keller, Superintendent
USD 316 Golden Plains
P.O. Box 199
Selden KS 67757-0199

Preliminary

Dear Mr. Keller,

For the 2018-19 school year, the legal general fund is **\$2,051,679** and the legal local option budget (LOB) is **\$663,988**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 316 Golden Plains**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
177.6	176.0	178.5	178.5	2.0	0.0	180.5	144.6	5.9	1.8
<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 & COL)	Virtual State Aid
58.1	12.7	0.0	24.3	0.0	0.0	75.8	0.0	503.7	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
2,097,911	2,051,679	2,051,679	0	2,051,679	2,263,132	30.00%	678,940	663,988	663,988

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 times factor (0.5).

Col 14 - Free Meal students 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 credit 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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November 20, 2018

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

Preliminary

Dear Mr. Winter,

For the 2018-19 school year, the legal general fund is **\$9,611,216** and the legal local option budget (LOB) is **\$3,045,982**. 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](#)

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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

USD 320 Wamego**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
1,470.1	1,482.1	1,500.5	1,500.5	0.0	0.0	1,500.5	114.5	2.8	25.1
<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 & COL)	Virtual State Aid
153.4	0.0	0.0	88.1	0.0	0.0	406.3	0.0	2,290.7	70,450
<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
9,611,216	9,667,208	9,611,216	0	9,611,216	10,153,273	30.00%	3,045,982	3,067,265	3,045,982

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 times factor (0.5).
Col 14 - Free Meal students 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.
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November 20, 2018

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

Preliminary

Dear Mr. Lacock,

For the 2018-19 school year, the legal general fund is **\$8,624,882** and the legal local option budget (LOB) is **\$3,023,266**. 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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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

November 20, 2018

Preliminary

USD 321 Kaw 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
1,097.0	1,147.5	1,101.9	1,147.5	10.0	0.0	1,157.5	223.2	0.6	19.6
<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 & COL)	Virtual State Aid
150.5	0.0	0.0	99.1	0.0	0.0	420.3	0.0	2,070.8	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
8,624,882	8,725,259	8,624,882	0	8,624,882	9,161,411	33.00%	3,023,266	3,058,975	3,023,266

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Ms. Trimble,

For the 2018-19 school year, the legal general fund is **\$2,601,043** and the legal local option budget (LOB) is **\$833,918**. 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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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

USD 322 Onaga-Havensville-Wheaton
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
289.5	297.5	295.5	297.5	10.5	0.0	308.0	148.3	0.0	4.6
<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 & COL)	Virtual State Aid
46.9	0.0	0.0	41.5	0.0	0.0	75.2	0.0	624.5	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
2,601,043	2,612,288	2,601,043	0	2,601,043	2,779,728	30.00%	833,918	837,555	833,918

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 14 - Free Meal students times Free Lunch Factor (0.484).
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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Logan,

For the 2018-19 school year, the legal general fund is **\$7,537,401** and the legal local option budget (LOB) is **\$2,410,404**. 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

USD 323 Rock Creek
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
942.1	1,035.1	1,060.0	1,060.0	0.0	0.0	1,060.0	239.5	2.0	13.9
<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 & COL)	Virtual State Aid
90.0	0.0	0.0	124.7	0.0	0.0	279.6	0.0	1,809.7	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
7,537,401	7,665,266	7,537,401	0	7,537,401	8,034,680	30.00%	2,410,404	2,451,757	2,410,404

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
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November 20, 2018

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

Preliminary

Dear Mr. Gower,

For the 2018-19 school year, the legal general fund is **\$4,963,431** and the legal local option budget (LOB) is **\$1,582,974**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 325 Phillipsburg
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
607.5	614.7	619.0	619.0	0.0	0.0	619.0	232.6	0.0	20.5
<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 & COL)	Virtual State Aid
81.3	0.0	0.0	39.5	0.0	0.0	214.8	1.0	1,208.7	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
5,034,236	4,963,431	4,963,431	0	4,963,431	5,352,909	30.00%	1,605,873	1,582,974	1,582,974

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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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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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Gower,

For the 2018-19 school year, the legal general fund is **\$1,593,946** and the legal local option budget (LOB) is **\$510,421**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 326 Logan**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
144.5	148.0	150.5	150.5	2.0	0.0	152.5	133.5	0.2	5.6
<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 & COL)	Virtual State Aid
16.9	0.0	0.0	22.0	0.0	0.0	52.0	0.0	382.7	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
1,593,946	1,615,187	1,593,946	0	1,593,946	1,701,403	30.00%	510,421	517,291	510,421

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.

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

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



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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Mr. Brungardt,

For the 2018-19 school year, the legal general fund is **\$5,007,996** and the legal local option budget (LOB) is **\$1,603,388**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 327 Ellsworth**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
602.6	639.7	645.0	645.0	0.0	0.0	645.0	236.7	1.1	11.3
<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 & COL)	Virtual State Aid
72.6	0.0	0.0	68.7	0.0	0.0	167.0	0.0	1,202.4	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
5,007,996	5,042,982	5,007,996	0	5,007,996	5,344,626	30.00%	1,603,388	1,614,703	1,603,388

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

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

Preliminary

Dear Mr. Starnes,

For the 2018-19 school year, the legal general fund is **\$3,711,432** and the legal local option budget (LOB) is **\$1,325,663**. 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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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

USD 329 Wabaunsee**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
422.4	440.0	447.0	447.0	0.0	0.0	447.0	194.1	0.0	21.3
<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 & COL)	Virtual State Aid
37.3	0.0	0.0	80.0	0.0	0.0	116.0	0.0	895.7	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
3,730,591	3,711,432	3,711,432	0	3,711,432	4,037,815	33.00%	1,332,479	1,325,663	1,325,663

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 times factor (0.5).
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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Clark,

For the 2018-19 school year, the legal general fund is **\$4,485,289** and the legal local option budget (LOB) is **\$1,430,789**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 330 Mission 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
462.2	491.5	454.0	491.5	0.0	0.0	491.5	206.0	0.0	23.0
<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 & COL)	Virtual State Aid
53.2	0.0	0.0	99.6	0.0	0.0	203.6	0.0	1,076.9	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
4,485,289	4,541,100	4,485,289	0	4,485,289	4,769,297	30.00%	1,430,789	1,448,839	1,430,789

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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.



School Finance

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Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Dr. Diepenbrock,

For the 2018-19 school year, the legal general fund is **\$7,585,583** and the legal local option budget (LOB) is **\$2,388,794**. 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

USD 331 Kingman - Norwich
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
891.5	907.2	871.2	907.2	16.0	0.0	923.2	251.5	0.2	37.7
<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 & COL)	Virtual State Aid
158.8	17.3	0.0	84.0	0.0	0.0	332.1	0.0	1,804.8	140,450
<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
7,657,442	7,585,583	7,585,583	0	7,585,583	7,995,423	30.00%	2,398,627	2,388,794	2,388,794

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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November 20, 2018

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

Preliminary

Dear Mr. Reed,

For the 2018-19 school year, the legal general fund is **\$1,700,153** and the legal local option budget (LOB) is **\$543,802**. 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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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

USD 332 Cunningham**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
145.5	157.0	158.5	158.5	1.5	0.0	160.0	136.8	0.0	1.7
<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 & COL)	Virtual State Aid
23.2	1.0	0.0	23.0	0.0	0.0	62.5	0.0	408.2	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
1,700,153	1,708,483	1,700,153	0	1,700,153	1,812,673	30.00%	543,802	546,496	543,802

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

November 20, 2018

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

Preliminary

Dear Mr. Breese,

For the 2018-19 school year, the legal general fund is **\$8,027,205** and the legal local option budget (LOB) is **\$2,566,794**. 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

USD 333 Concordia**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
994.2	1,060.0	1,075.7	1,075.7	10.5	0.0	1,086.2	235.8	4.6	23.9
<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 & COL)	Virtual State Aid
200.9	14.1	0.0	61.1	0.0	0.0	300.7	0.0	1,927.3	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
8,027,205	8,089,680	8,027,205	0	8,027,205	8,555,981	30.00%	2,566,794	2,586,999	2,566,794

Column Notes

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Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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November 20, 2018

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

Preliminary

Dear Mr. Perkins,

For the 2018-19 school year, the legal general fund is **\$1,950,890** and the legal local option budget (LOB) is **\$681,713**. 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.

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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

November 20, 2018

Preliminary

USD 334 Southern Cloud

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
182.0	178.0	159.0	178.0	0.5	0.0	178.5	143.9	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 & COL)	Virtual State Aid
39.2	8.5	0.0	12.0	0.0	0.0	81.8	0.0	466.0	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
1,950,890	1,998,803	1,950,890	0	1,950,890	2,065,798	33.00%	681,713	697,271	681,713

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Ms. Walsh,

For the 2018-19 school year, the legal general fund is **\$3,228,292** and the legal local option budget (LOB) is **\$1,035,996**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 335 North Jackson

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
361.5	357.5	375.5	375.5	7.0	0.0	382.5	174.5	0.0	14.9
<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 & COL)	Virtual State Aid
55.7	0.0	0.0	64.9	0.0	0.0	82.6	0.0	775.1	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
3,228,292	3,299,097	3,228,292	0	3,228,292	3,453,319	30.00%	1,035,996	1,058,895	1,035,996

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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November 20, 2018

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

Preliminary

Dear Mr. Davies,

For the 2018-19 school year, the legal general fund is **\$7,921,599** and the legal local option budget (LOB) is **\$2,484,809**. 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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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

USD 336 Holton**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
1,026.5	1,064.5	1,089.0	1,089.0	4.0	0.0	1,093.0	234.7	6.8	29.3
<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 & COL)	Virtual State Aid
168.9	0.2	0.0	77.9	0.0	0.0	252.1	0.0	1,862.9	162,620
<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
7,921,599	7,939,088	7,921,599	0	7,921,599	8,282,696	30.00%	2,484,809	2,493,699	2,484,809

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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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(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Davis,

For the 2018-19 school year, the legal general fund is **\$6,762,711** and the legal local option budget (LOB) is **\$2,164,432**. 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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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

USD 337 Royal 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
810.1	831.6	793.7	831.6	8.0	0.0	839.6	252.6	0.0	20.2
<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 & COL)	Virtual State Aid
160.7	13.2	0.0	117.6	0.0	0.0	233.3	0.0	1,637.2	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
6,818,938	6,762,711	6,762,711	0	6,762,711	7,275,387	30.00%	2,182,616	2,164,432	2,164,432

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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November 20, 2018

Volora Hanzlicek, Superintendent
USD 338 Valley Falls
700 Oak Street
Valley Falls KS 66088-1263

Preliminary

Dear Dr. Hanzlicek,

For the 2018-19 school year, the legal general fund is **\$3,347,411** and the legal local option budget (LOB) is **\$1,172,012**. 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

USD 338 Valley Falls**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
358.5	370.0	355.5	370.0	3.5	0.0	373.5	171.5	0.0	5.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
46.0	0.0	0.0	31.2	0.0	0.0	175.7	0.0	803.7	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
3,347,411	3,347,827	3,347,411	0	3,347,411	3,551,553	33.00%	1,172,012	1,172,161	1,172,012

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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(785) 296-6659 - fax
www.ksde.org

November 20, 2018

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

Preliminary

Dear Mrs. Jennings,

For the 2018-19 school year, the legal general fund is **\$4,000,899** and the legal local option budget (LOB) is **\$1,274,819**. 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

USD 339 Jefferson County North
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
420.0	449.5	448.5	449.5	7.0	0.0	456.5	196.8	0.0	5.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
57.6	0.0	0.0	47.4	0.0	0.0	196.5	0.0	960.6	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
4,000,899	4,033,386	4,000,899	0	4,000,899	4,249,397	30.00%	1,274,819	1,285,326	1,274,819

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Happer,

For the 2018-19 school year, the legal general fund is **\$6,965,130** and the legal local option budget (LOB) is **\$2,214,941**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 340 Jefferson West
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
835.0	855.0	848.2	855.0	0.0	0.0	855.0	252.8	0.0	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 & COL)	Virtual State Aid
92.9	0.0	0.0	81.6	0.0	0.0	371.8	1.0	1,675.1	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
6,976,792	6,965,130	6,965,130	0	6,965,130	7,395,709	30.00%	2,218,713	2,214,941	2,214,941

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Topeka, Kansas 66612-1212

(785) 296-3872
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November 20, 2018

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

Preliminary

Dear Mr. Pfau,

For the 2018-19 school year, the legal general fund is **\$5,476,975** and the legal local option budget (LOB) is **\$1,742,641**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 341 Oskaloosa 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
528.8	580.5	562.9	580.5	9.5	0.0	590.0	227.5	0.0	7.7
<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 & COL)	Virtual State Aid
121.5	12.1	0.0	62.0	0.0	0.0	294.2	0.0	1,315.0	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
5,476,975	5,525,289	5,476,975	0	5,476,975	5,808,803	30.00%	1,742,641	1,758,266	1,742,641

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Topeka, Kansas 66612-1212

(785) 296-3872
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November 20, 2018

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

Preliminary

Dear Mr. Lilly,

For the 2018-19 school year, the legal general fund is **\$4,314,940** and the legal local option budget (LOB) is **\$1,373,983**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 342 McLouth**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
451.0	455.8	466.2	466.2	13.5	0.0	479.7	203.0	0.0	13.0
<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 & COL)	Virtual State Aid
70.2	0.0	0.0	48.9	0.0	0.0	221.2	0.0	1,036.0	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
4,314,940	4,336,598	4,314,940	0	4,314,940	4,579,942	30.00%	1,373,983	1,380,987	1,373,983

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 times factor (0.5).

Col 14 - Free Meal students 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.

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Elliott,

For the 2018-19 school year, the legal general fund is **\$6,150,456** and the legal local option budget (LOB) is **\$1,961,272**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 343 Perry 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
736.0	730.0	727.5	730.0	11.5	0.0	741.5	247.8	0.0	12.2
<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 & COL)	Virtual State Aid
98.3	0.0	0.0	99.3	0.0	0.0	285.0	0.0	1,484.1	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
6,181,277	6,150,456	6,150,456	0	6,150,456	6,570,799	30.00%	1,971,240	1,961,272	1,961,272

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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November 20, 2018

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

Preliminary

Dear Mr. Laver,

For the 2018-19 school year, the legal general fund is **\$2,901,339** and the legal local option budget (LOB) is **\$1,025,104**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 344 Pleasanton
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
327.5	338.5	358.0	358.0	6.5	0.0	364.5	168.5	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 & COL)	Virtual State Aid
66.8	3.4	0.0	18.8	0.0	0.0	65.5	0.0	696.6	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
2,901,339	3,012,128	2,901,339	0	2,901,339	3,106,376	33.00%	1,025,104	1,064,517	1,025,104

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. Noble,

For the 2018-19 school year, the legal general fund is **\$25,448,179** and the legal local option budget (LOB) is **\$8,107,857**. 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

USD 345 Seaman**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
3,619.0	3,721.5	3,834.3	3,834.3	38.5	0.0	3,872.8	135.7	5.4	125.5
<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 & COL)	Virtual State Aid
498.0	34.5	0.0	252.0	0.0	0.0	1,183.6	0.0	6,107.5	30,916
<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
25,468,654	25,448,179	25,448,179	0	25,448,179	27,037,863	30.00%	8,111,359	8,107,857	8,107,857

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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School Finance

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. Powelson,

For the 2018-19 school year, the legal general fund is **\$5,190,848** and the legal local option budget (LOB) is **\$1,653,499**. 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.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 346 Jayhawk**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
530.5	548.0	570.8	570.8	7.0	0.0	577.8	225.2	1.5	14.9
<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 & COL)	Virtual State Aid
129.7	20.7	0.0	78.9	0.0	0.0	192.8	0.0	1,241.5	20,000
<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
5,190,848	5,249,480	5,190,848	0	5,190,848	5,511,663	30.00%	1,653,499	1,674,916	1,653,499

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.
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School Finance

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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Ms. Burcher,

For the 2018-19 school year, the legal general fund is **\$3,117,919** and the legal local option budget (LOB) is **\$998,032**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 347 Kinsley-Offerle**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
319.0	332.0	313.0	332.0	11.5	0.0	343.5	161.2	14.5	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 & COL)	Virtual State Aid
68.2	7.8	0.0	51.6	0.0	0.0	105.8	0.0	765.3	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
3,187,475	3,117,919	3,117,919	0	3,117,919	3,401,755	30.00%	1,020,527	998,032	998,032

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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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Dorathy,

For the 2018-19 school year, the legal general fund is **\$9,180,862** and the legal local option budget (LOB) is **\$3,066,820**. 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

USD 348 Baldwin 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
1,298.2	1,377.7	1,339.0	1,377.7	12.5	0.0	1,390.2	158.2	0.0	27.3
<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 & COL)	Virtual State Aid
137.0	0.0	0.0	91.5	0.0	0.0	392.6	0.0	2,196.8	31,190
<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
9,180,862	9,285,800	9,180,862	0	9,180,862	9,735,936	31.50%	3,066,820	3,101,189	3,066,820

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Dr. Holloway-Payne,

For the 2018-19 school year, the legal general fund is **\$2,321,571** and the legal local option budget (LOB) is **\$743,698**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 349 Stafford**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
243.4	202.1	229.8	229.8	9.0	0.0	238.8	154.4	3.7	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 & COL)	Virtual State Aid
52.8	9.6	0.0	11.4	0.0	0.0	73.1	0.0	557.4	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
2,321,571	2,365,304	2,321,571	0	2,321,571	2,478,993	30.00%	743,698	757,841	743,698

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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November 20, 2018

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

Preliminary

Dear Mr. Meyer,

For the 2018-19 school year, the legal general fund is **\$2,941,323** and the legal local option budget (LOB) is **\$1,034,835**. 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

USD 350 St John-Hudson**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
327.4	325.5	302.8	325.5	10.0	0.0	335.5	158.4	8.5	7.0
<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 & COL)	Virtual State Aid
65.3	4.6	0.0	19.2	0.0	0.0	107.7	0.0	706.2	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
2,941,323	2,949,237	2,941,323	0	2,941,323	3,135,865	33.00%	1,034,835	1,037,651	1,034,835

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Mr. Rinehart,

For the 2018-19 school year, the legal general fund is **\$2,435,276** and the legal local option budget (LOB) is **\$778,555**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 351 Macksville**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
212.5	228.5	221.5	228.5	2.5	0.0	231.0	154.1	12.3	1.8
<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 & COL)	Virtual State Aid
52.3	10.5	0.0	29.8	0.0	0.0	92.9	0.0	584.7	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
2,435,276	2,536,485	2,435,276	0	2,435,276	2,595,182	30.00%	778,555	811,287	778,555

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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November 20, 2018

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

Preliminary

Dear Mr. Biermann,

For the 2018-19 school year, the legal general fund is **\$7,085,179** and the legal local option budget (LOB) is **\$2,254,080**. 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

USD 352 Goodland**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
879.7	905.9	897.5	905.9	15.0	0.0	920.9	251.6	18.4	19.5
<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 & COL)	Virtual State Aid
187.3	16.4	0.0	56.4	0.0	0.0	241.2	0.0	1,711.7	50,000
<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
7,179,231	7,085,179	7,085,179	0	7,085,179	7,606,992	30.00%	2,282,098	2,254,080	2,254,080

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

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

Preliminary

Dear Dr. Whitener,

For the 2018-19 school year, the legal general fund is **\$11,262,993** and the legal local option budget (LOB) is **\$3,586,646**. 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

USD 353 Wellington
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
1,534.5	1,589.5	1,528.2	1,589.5	2.5	0.0	1,592.0	72.0	3.9	23.9
<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 & COL)	Virtual State Aid
339.8	46.3	0.0	52.6	0.0	0.0	573.7	0.0	2,704.2	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
11,262,993	11,297,146	11,262,993	0	11,262,993	11,955,485	30.00%	3,586,646	3,597,691	3,586,646

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Mr. Jacobs,

For the 2018-19 school year, the legal general fund is **\$3,748,917** and the legal local option budget (LOB) is **\$1,317,842**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 355 Ellinwood 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
424.3	446.4	450.3	450.3	0.0	0.0	450.3	195.0	0.0	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 & COL)	Virtual State Aid
71.1	0.0	0.0	21.2	0.0	0.0	148.0	0.0	900.1	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
3,748,917	3,910,102	3,748,917	0	3,748,917	3,993,461	33.00%	1,317,842	1,375,184	1,317,842

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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November 20, 2018

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

Preliminary

Dear Mr. Murphy,

For the 2018-19 school year, the legal general fund is **\$3,759,748** and the legal local option budget (LOB) is **\$1,200,741**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 356 Conway Springs**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
470.3	465.2	444.7	465.2	0.0	0.0	465.2	199.1	0.0	13.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
42.6	0.0	0.0	42.0	0.0	0.0	139.0	0.0	901.5	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
3,759,748	3,774,323	3,759,748	0	3,759,748	4,002,471	30.00%	1,200,741	1,207,072	1,200,741

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. Sutton,

For the 2018-19 school year, the legal general fund is **\$5,164,915** and the legal local option budget (LOB) is **\$1,849,477**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 357 Belle Plaine**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
574.5	586.5	613.9	613.9	9.5	0.0	623.4	233.3	0.0	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 & COL)	Virtual State Aid
96.3	3.3	32.9	38.5	0.0	0.0	193.4	0.0	1,231.0	37,800
<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
5,164,915	5,422,676	5,164,915	0	5,164,915	5,604,477	33.00%	1,849,477	1,887,113	1,849,477

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).

Col 14 - Free Meal students 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.

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



School Finance

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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. Wilson,

For the 2018-19 school year, the legal general fund is **\$3,483,240** and the legal local option budget (LOB) is **\$1,014,835**. 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

USD 358 Oxford**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
287.0	296.5	368.9	368.9	2.5	0.0	371.4	170.8	0.4	10.9
<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 & COL)	Virtual State Aid
58.6	4.5	0.0	27.7	0.0	0.0	113.7	0.0	758.0	326,170
<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
3,483,240	3,628,646	3,483,240	0	3,483,240	3,382,783	30.00%	1,014,835	1,021,166	1,014,835

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 times factor (0.5).

Col 14 - Free Meal students 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.

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



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November 20, 2018

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

Preliminary

Dear Dr. McPherron,

For the 2018-19 school year, the legal general fund is **\$1,941,723** and the legal local option budget (LOB) is **\$620,987**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	6.0
<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 & COL)	Virtual State Aid
33.4	2.5	0.0	17.5	0.0	0.0	72.0	0.0	466.2	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
1,941,723	1,967,130	1,941,723	0	1,941,723	2,069,958	30.00%	620,987	629,204	620,987

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
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School Finance

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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Jamison,

For the 2018-19 school year, the legal general fund is **\$2,403,380** and the legal local option budget (LOB) is **\$840,338**. 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.

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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

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	8.0	0.0	247.0	154.3	0.0	10.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
61.0	10.6	0.0	15.1	0.0	0.0	82.6	0.0	580.7	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
2,428,616	2,403,380	2,403,380	0	2,403,380	2,580,604	33.00%	851,599	840,338	840,338

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 times factor (0.5).

Col 14 - Free Meal students times Free Lunch Factor (0.484).

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

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November 20, 2018

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

Preliminary

Dear Mr. Swartz,

For the 2018-19 school year, the legal general fund is **\$7,006,771** 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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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

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	14.5	0.0	810.6	251.9	10.5	9.3
<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 & COL)	Virtual State Aid
187.8	32.5	0.0	100.7	0.0	0.0	278.1	0.0	1,681.4	3,740
<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
7,006,771	7,146,555	7,006,771	0	7,006,771	7,458,956	30.00%	2,237,687	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.
Col 11 - Career/Tech Ed contact hours divided by 6 then times factor (0.5).
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School Finance

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November 20, 2018

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

Preliminary

Dear Mr. Bollinger,

For the 2018-19 school year, the legal general fund is **\$7,750,156** and the legal local option budget (LOB) is **\$2,715,924**. 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

USD 362 Prairie View**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
852.1	907.4	881.8	907.4	0.0	0.0	907.4	252.1	1.7	16.8
<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 & COL)	Virtual State Aid
151.5	8.3	0.0	139.9	0.0	0.0	383.0	0.0	1,860.7	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
7,750,156	7,861,858	7,750,156	0	7,750,156	8,230,073	33.00%	2,715,924	2,752,226	2,715,924

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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November 20, 2018

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

Preliminary

Dear Dr. Myers,

For the 2018-19 school year, the legal general fund is **\$6,888,910** and the legal local option budget (LOB) is **\$2,200,000**. 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.

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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

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	35.4	11.8
<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 & COL)	Virtual State Aid
166.5	5.3	0.0	30.2	0.0	0.0	173.0	0.0	1,654.0	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
6,888,910	7,074,253	6,888,910	0	6,888,910	7,370,070	30.00%	2,211,021	2,200,000	2,200,000

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Mullins,

For the 2018-19 school year, the legal general fund is **\$5,687,724** and the legal local option budget (LOB) is **\$1,867,383**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

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	9.5	0.0	744.9	248.1	1.1	29.1
<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 & COL)	Virtual State Aid
118.1	3.0	0.0	53.3	0.0	0.0	171.6	0.0	1,369.2	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
5,702,718	5,687,724	5,687,724	0	5,687,724	6,240,775	30.00%	1,872,233	1,867,383	1,867,383

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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November 20, 2018

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

Preliminary

Dear Mr. Blome,

For the 2018-19 school year, the legal general fund is **\$7,442,022** 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](#)

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	8.5	0.0	1,006.0	245.8	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 & COL)	Virtual State Aid
177.6	12.1	0.0	93.8	0.0	0.0	245.2	0.0	1,798.7	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
7,498,626	7,442,022	7,442,022	0	7,442,022	7,996,414	33.00%	2,638,817	2,580,000	2,580,000

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Brown,

For the 2018-19 school year, the legal general fund is **\$4,155,008** and the legal local option budget (LOB) is **\$1,325,308**. 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

November 20, 2018

Preliminary

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>
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421.5	442.0	454.0	454.0	7.0	0.0	461.0	198.0	0.0	6.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
101.6	17.4	0.0	54.8	0.0	0.0	155.7	0.0	995.2	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
4,155,008	4,329,596	4,155,008	0	4,155,008	4,417,692	30.00%	1,325,308	1,375,820	1,325,308

Column Notes

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Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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November 20, 2018

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

Preliminary

Dear Mr. French,

For the 2018-19 school year, the legal general fund is **\$9,328,351** and the legal local option budget (LOB) is **\$3,269,930**. 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

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	14.0	0.0	1,133.5	227.8	0.0	24.9
<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 & COL)	Virtual State Aid
295.2	64.1	0.0	46.2	0.0	0.0	453.4	0.0	2,245.1	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
9,350,842	9,328,351	9,328,351	0	9,328,351	9,933,124	33.00%	3,277,931	3,269,930	3,269,930

Column Notes

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

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Meek,

For the 2018-19 school year, the legal general fund is **\$13,317,594** and the legal local option budget (LOB) is **\$4,665,326**. 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

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	3.3	42.2
<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 & COL)	Virtual State Aid
280.2	0.0	0.0	143.0	0.0	0.0	625.1	0.0	3,193.9	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
13,317,594	13,439,236	13,317,594	0	13,317,594	14,137,352	33.00%	4,665,326	4,687,255	4,665,326

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Ms. Simoneau,

For the 2018-19 school year, the legal general fund is **\$2,237,438** and the legal local option budget (LOB) is **\$715,963**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	4.0	0.0	235.5	154.3	1.5	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 & COL)	Virtual State Aid
44.5	3.7	0.0	13.0	0.0	0.0	78.8	0.0	537.2	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
2,237,438	2,254,515	2,237,438	0	2,237,438	2,386,544	30.00%	715,963	721,486	715,963

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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November 20, 2018

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

Preliminary

Dear Mr. Zehr,

For the 2018-19 school year, the legal general fund is **\$1,955,909** and the legal local option budget (LOB) is **\$618,901**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	2.5	0.0	200.0	149.9	12.9	10.9
<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 & COL)	Virtual State Aid
19.8	0.0	0.0	26.1	0.0	0.0	43.0	0.0	462.6	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
1,955,909	2,003,187	1,955,909	0	1,955,909	2,063,004	30.00%	618,901	627,253	618,901

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
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November 20, 2018

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

Preliminary

Dear Mr. Hallacy,

For the 2018-19 school year, the legal general fund is **\$5,033,403** and the legal local option budget (LOB) is **\$1,617,254**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	9.0	0.0	713.6	245.2	0.0	5.7
<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 & COL)	Virtual State Aid
39.7	0.0	0.0	58.3	0.0	0.0	146.0	0.0	1,208.5	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
5,033,403	5,064,022	5,033,403	0	5,033,403	5,390,846	30.00%	1,617,254	1,624,393	1,617,254

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. Hamm,

For the 2018-19 school year, the legal general fund is **\$21,729,366** 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	45.4
<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 & COL)	Virtual State Aid
706.2	75.0	0.0	174.8	0.0	0.0	774.7	0.0	5,289.4	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
22,080,621	21,729,366	21,729,366	0	21,729,366	23,497,487	30.00%	7,049,246	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 times factor (0.5).

Col 14 - Free Meal students 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.

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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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Bruce,

For the 2018-19 school year, the legal general fund is **\$3,827,635** and the legal local option budget (LOB) is **\$1,231,662**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	47.3	7.1
<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 & COL)	Virtual State Aid
98.3	19.9	0.0	31.1	0.0	0.0	73.9	0.0	919.0	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
3,827,635	3,857,623	3,827,635	0	3,827,635	4,105,541	30.00%	1,231,662	1,241,361	1,231,662

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Potter,

For the 2018-19 school year, the legal general fund is **\$11,775,096** and the legal local option budget (LOB) is **\$3,723,825**. 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

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	50.4
<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 & COL)	Virtual State Aid
213.9	1.0	0.0	132.3	0.0	0.0	421.3	0.0	2,814.0	54,786
<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
11,775,096	11,786,699	11,775,096	0	11,775,096	12,498,060	30.00%	3,749,418	3,723,825	3,723,825

Column Notes

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

November 20, 2018

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

Preliminary

Dear Mr. Goracke,

For the 2018-19 school year, the legal general fund is **\$4,056,710** and the legal local option budget (LOB) is **\$1,297,628**. 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

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	12.0
<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 & COL)	Virtual State Aid
65.8	0.0	0.0	32.9	0.0	0.0	147.8	0.0	974.0	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
4,056,710	4,124,600	4,056,710	0	4,056,710	4,325,425	30.00%	1,297,628	1,319,584	1,297,628

Column Notes

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November 20, 2018

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

Preliminary

Dear Dr. Gaddis,

For the 2018-19 school year, the legal general fund is **\$4,699,786** and the legal local option budget (LOB) is **\$1,648,552**. 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

November 20, 2018

Preliminary

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	13.2
<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 & COL)	Virtual State Aid
76.5	0.1	0.0	93.5	0.0	0.0	218.0	0.0	1,128.4	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
4,699,786	4,737,277	4,699,786	0	4,699,786	4,995,611	33.00%	1,648,552	1,656,553	1,648,552

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

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

Preliminary

Dear Mr. Williams,

For the 2018-19 school year, the legal general fund is **\$5,420,748** and the legal local option budget (LOB) is **\$1,731,875**. 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

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	14.8
<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 & COL)	Virtual State Aid
68.7	0.0	0.0	83.1	0.0	0.0	218.0	0.0	1,304.6	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
5,433,659	5,420,748	5,420,748	0	5,420,748	5,786,834	30.00%	1,736,050	1,731,875	1,731,875

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

(785) 296-3872
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November 20, 2018

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

Preliminary

Dear Mr. Folks,

For the 2018-19 school year, the legal general fund is **\$9,414,609** and the legal local option budget (LOB) is **\$2,995,472**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	41.1
<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 & COL)	Virtual State Aid
191.2	0.0	0.0	118.0	0.0	0.0	391.8	0.0	2,252.2	34,196
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	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
9,414,609	9,469,653	9,414,609	0	9,414,609	9,984,908	30.00%	2,995,472	3,006,787	2,995,472

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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November 20, 2018

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

Preliminary

Dear Mr. Rogers,

For the 2018-19 school year, the legal general fund is **\$4,270,375** and the legal local option budget (LOB) is **\$1,376,953**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	12.5	0.0	569.0	223.5	0.2	14.8
<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 & COL)	Virtual State Aid
50.3	0.0	0.0	79.5	0.0	0.0	88.0	0.0	1,025.3	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
4,270,375	4,274,956	4,270,375	0	4,270,375	4,589,844	30.00%	1,376,953	1,378,435	1,376,953

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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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November 20, 2018

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

Preliminary

Dear Mr. Stegman,

For the 2018-19 school year, the legal general fund is **\$2,738,904** and the legal local option budget (LOB) is **\$878,855**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	7.2
<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 & COL)	Virtual State Aid
32.4	0.0	0.0	19.1	0.0	0.0	71.1	0.0	657.6	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
2,738,904	2,792,216	2,738,904	0	2,738,904	2,929,517	30.00%	878,855	896,097	878,855

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 times factor (0.5).
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School Finance

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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Ms. Patton,

For the 2018-19 school year, the legal general fund is **\$8,492,453** and the legal local option budget (LOB) is **\$2,693,692**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	21.5	0.0	1,139.5	226.7	24.2	19.2
<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 & COL)	Virtual State Aid
209.1	8.7	0.0	41.6	0.0	0.0	358.2	1.0	2,028.2	45,000
<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
8,492,453	8,572,751	8,492,453	0	8,492,453	8,985,708	30.00%	2,695,712	2,693,692	2,693,692

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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

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



School Finance

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. Wade,

For the 2018-19 school year, the legal general fund is **\$43,012,283** and the legal local option budget (LOB) is **\$14,804,087**. 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

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	23.5	0.0	6,403.1	224.4	93.3	65.7
<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 & COL)	Virtual State Aid
998.0	65.7	0.0	361.3	0.0	0.0	1,918.7	0.0	10,130.2	820,000
<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
43,012,283	43,141,980	43,012,283	0	43,012,283	44,860,870	33.00%	14,804,087	14,891,656	14,804,087

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Burton,

For the 2018-19 school year, the legal general fund is **\$2,184,543** and the legal local option budget (LOB) is **\$767,026**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

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	4.0	0.0	217.0	152.8	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 & COL)	Virtual State Aid
18.4	0.0	0.0	41.3	0.0	0.0	94.4	0.0	532.0	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
2,215,780	2,184,543	2,184,543	0	2,184,543	2,357,997	33.00%	778,139	767,026	767,026

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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.



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November 20, 2018

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

Preliminary

Dear Mr. White,

For the 2018-19 school year, the legal general fund is **\$33,613,212** and the legal local option budget (LOB) is **\$10,134,088**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	30.3	68.5
<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 & COL)	Virtual State Aid
317.0	0.0	0.0	225.4	0.0	0.0	1,286.4	0.0	7,373.9	2,900,918
<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
33,613,212	33,613,839	33,613,212	0	33,613,212	32,690,608	31.00%	10,134,088	10,135,063	10,134,088

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Moeckel,

For the 2018-19 school year, the legal general fund is **\$2,217,030** and the legal local option budget (LOB) is **\$708,467**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	7.8
<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 & COL)	Virtual State Aid
38.2	0.6	0.0	24.3	0.0	0.0	87.7	0.0	532.3	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
2,217,030	2,219,529	2,217,030	0	2,217,030	2,361,558	30.00%	708,467	709,276	708,467

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 times factor (0.5).
Col 14 - Free Meal students 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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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Kaempfe,

For the 2018-19 school year, the legal general fund is **\$1,912,568** 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.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 387 Altoona-Midway**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
177.5	169.0	169.5	169.5	1.5	0.0	171.0	141.3	0.0	3.8
<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 & COL)	Virtual State Aid
44.0	9.6	0.0	34.8	0.0	0.0	56.4	0.0	460.9	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
1,919,649	1,912,568	1,912,568	0	1,912,568	2,082,371	33.00%	687,182	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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

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

Preliminary

Dear Mr. Young,

For the 2018-19 school year, the legal general fund is **\$3,267,443** and the legal local option budget (LOB) is **\$1,054,412**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	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 & COL)	Virtual State Aid
46.0	0.0	0.0	14.8	0.0	0.0	86.9	0.0	784.5	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
3,267,443	3,297,847	3,267,443	0	3,267,443	3,514,706	30.00%	1,054,412	1,064,245	1,054,412

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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.



School Finance

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

November 20, 2018

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

Preliminary

Dear Mr. Hoyt,

For the 2018-19 school year, the legal general fund is **\$5,573,187** and the legal local option budget (LOB) is **\$1,786,385**. 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

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	18.0	0.0	656.0	238.3	1.3	22.4
<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 & COL)	Virtual State Aid
178.6	38.7	0.0	63.7	0.0	0.0	164.9	0.0	1,363.9	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
5,680,644	5,573,187	5,573,187	0	5,573,187	6,070,459	30.00%	1,821,138	1,786,385	1,786,385

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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November 20, 2018

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

Preliminary

Dear Mr. Markowitz,

For the 2018-19 school year, the legal general fund is **\$818,006** and the legal local option budget (LOB) is **\$260,272**. 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

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 & COL)	Virtual State Aid
18.9	4.1	0.0	9.7	0.0	0.0	43.8	0.0	196.4	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
818,006	852,992	818,006	0	818,006	867,574	30.00%	260,272	271,587	260,272

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 times factor (0.5).

Col 14 - Free Meal students times Free Lunch Factor (0.484).

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School Finance

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Topeka, Kansas 66612-1212

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www.ksde.org

November 20, 2018

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

Preliminary

Dear Mr. Hall,

For the 2018-19 school year, the legal general fund is **\$2,518,159** and the legal local option budget (LOB) is **\$805,012**. 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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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

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	0.0	0.0	280.0	150.4	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 & COL)	Virtual State Aid
48.4	1.1	0.0	28.1	0.0	0.0	96.6	0.0	604.6	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
2,518,159	2,601,043	2,518,159	0	2,518,159	2,683,374	30.00%	805,012	829,444	805,012

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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November 20, 2018

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

Preliminary

Dear Mr. Coup,

For the 2018-19 school year, the legal general fund is **\$2,734,739** 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.

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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

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	0.0	0.0	314.0	150.5	0.0	13.2
<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 & COL)	Virtual State Aid
64.9	6.6	0.0	26.2	0.0	0.0	93.1	0.0	668.5	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
2,784,303	2,734,739	2,734,739	0	2,734,739	2,971,263	30.00%	891,379	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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Chickadonz,

For the 2018-19 school year, the legal general fund is **\$9,776,816** and the legal local option budget (LOB) is **\$3,394,051**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	18.0	0.0	1,551.5	91.5	6.7	42.1
<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 & COL)	Virtual State Aid
158.3	0.0	0.0	90.7	0.0	0.0	377.1	0.0	2,317.9	122,762
<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
9,776,816	9,863,429	9,776,816	0	9,776,816	10,285,002	33.00%	3,394,051	3,408,868	3,394,051

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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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School Finance

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November 20, 2018

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

Preliminary

Dear Mr. Keeley,

For the 2018-19 school year, the legal general fund is **\$2,518,992** and the legal local option budget (LOB) is **\$832,846**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	8.2
<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 & COL)	Virtual State Aid
52.3	4.8	0.0	35.3	0.0	0.0	67.0	1.0	604.8	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
2,518,992	2,544,399	2,518,992	0	2,518,992	2,776,152	30.00%	832,846	841,000	832,846

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Reynolds,

For the 2018-19 school year, the legal general fund is **\$5,255,132** and the legal local option budget (LOB) is **\$1,837,507**. 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](#)

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

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	5.5	0.0	681.3	241.6	1.1	12.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
84.2	0.0	0.0	46.5	0.0	0.0	187.0	0.0	1,253.7	33,471
<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
5,255,132	5,416,471	5,255,132	0	5,255,132	5,568,203	33.00%	1,837,507	1,870,104	1,837,507

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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School Finance

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November 20, 2018

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

Preliminary

Dear Ms. Beeson,

For the 2018-19 school year, the legal general fund is **\$3,152,007** and the legal local option budget (LOB) is **\$751,100**. 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](#)

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	9.2
<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 & COL)	Virtual State Aid
29.5	0.0	0.0	51.9	0.0	0.0	123.0	0.0	566.5	867,730
<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
3,227,203	3,152,007	3,152,007	0	3,152,007	2,503,665	30.00%	751,100	764,031	751,100

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.

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Col 14 - Free Meal students times Free Lunch Factor (0.484).

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Traxson,

For the 2018-19 school year, the legal general fund is **\$2,530,995** 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.

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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

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	5.0	0.0	251.5	154.1	0.0	8.0
<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 & COL)	Virtual State Aid
56.6	10.9	0.0	26.5	0.0	0.0	113.6	0.0	621.2	7,069
<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
2,594,367	2,530,995	2,530,995	0	2,530,995	2,752,100	33.00%	908,193	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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Geist,

For the 2018-19 school year, the legal general fund is **\$1,281,571** and the legal local option budget (LOB) is **\$457,189**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	2.5	0.0	113.0	110.7	0.0	3.6
<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 & COL)	Virtual State Aid
22.7	3.2	0.0	16.7	0.0	0.0	37.8	0.0	307.7	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
1,281,571	1,313,225	1,281,571	0	1,281,571	1,385,421	33.00%	457,189	468,450	457,189

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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November 20, 2018

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

Preliminary

Dear Mr. Suppes,

For the 2018-19 school year, the legal general fund is **\$7,493,893** and the legal local option budget (LOB) is **\$2,417,332**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	6.5	0.0	866.8	252.8	0.6	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 & COL)	Virtual State Aid
89.5	0.0	0.0	82.1	0.0	0.0	341.3	0.0	1,656.2	595,820
<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
7,493,893	7,538,572	7,493,893	0	7,493,893	7,325,247	33.00%	2,417,332	2,428,592	2,417,332

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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November 20, 2018

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

Preliminary

Dear Ms. Grinstead,

For the 2018-19 school year, the legal general fund is **\$1,785,536** and the legal local option budget (LOB) is **\$572,326**. 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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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

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	3.3
<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 & COL)	Virtual State Aid
44.5	9.7	0.0	13.1	0.0	0.0	52.4	0.0	428.7	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
1,785,536	1,807,194	1,785,536	0	1,785,536	1,907,753	30.00%	572,326	579,330	572,326

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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Col 11 - Career/Tech Ed contact hours divided by 6 then times factor (0.5).
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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Dr. Black,

For the 2018-19 school year, the legal general fund is **\$13,239,084** and the legal local option budget (LOB) is **\$4,656,676**. 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.

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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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	4.4	66.1
<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 & COL)	Virtual State Aid
331.5	14.8	0.0	70.5	0.0	0.0	466.9	0.0	3,200.4	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
13,334,666	13,239,084	13,239,084	0	13,239,084	14,218,001	33.00%	4,691,940	4,656,676	4,656,676

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 times factor (0.5).

Col 14 - Free Meal students 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.

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



School Finance

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November 20, 2018

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

Preliminary

Dear Mr. Lowry,

For the 2018-19 school year, the legal general fund is **\$2,327,831** and the legal local option budget (LOB) is **\$733,756**. 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

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	5.6
<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 & COL)	Virtual State Aid
31.0	0.4	0.0	36.7	0.0	0.0	82.0	1.0	551.7	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
2,327,831	2,539,117	2,327,831	0	2,327,831	2,445,852	30.00%	733,756	793,832	733,756

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Berry,

For the 2018-19 school year, the legal general fund is **\$5,877,737** and the legal local option budget (LOB) is **\$1,880,761**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

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	10.5	0.0	738.5	247.6	0.4	13.1
<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 & COL)	Virtual State Aid
151.5	17.4	0.0	49.1	0.0	0.0	192.6	0.0	1,410.2	4,254
<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
5,877,737	5,953,782	5,877,737	0	5,877,737	6,269,203	30.00%	1,880,761	1,902,717	1,880,761

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
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School Finance

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November 20, 2018

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

Preliminary

Dear Mr. Day,

For the 2018-19 school year, the legal general fund is **\$6,925,979** 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](#)

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	31.5	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 & COL)	Virtual State Aid
235.7	51.1	3.5	15.4	0.0	0.0	244.7	0.0	1,662.9	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
6,925,979	7,038,017	6,925,979	0	6,925,979	7,386,724	30.00%	2,216,017	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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Ms. Swayne,

For the 2018-19 school year, the legal general fund is **\$6,550,296** and the legal local option budget (LOB) is **\$2,306,986**. 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

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	18.8
<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 & COL)	Virtual State Aid
186.8	27.8	0.0	38.8	0.0	0.0	217.0	0.0	1,589.1	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
6,618,602	6,550,296	6,550,296	0	6,550,296	7,064,503	33.00%	2,331,286	2,306,986	2,306,986

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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November 20, 2018

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

Preliminary

Dear Mr. Homburg,

For the 2018-19 school year, the legal general fund is **\$4,432,384** and the legal local option budget (LOB) is **\$1,402,909**. 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

USD 408 Marion-Florence**2018-19 Legal Maximum General Fund Budget***(General Fund computed using \$4165 BASE)*

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498.0	502.5	501.0	502.5	0.0	0.0	502.5	208.7	0.0	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 & COL)	Virtual State Aid
76.0	0.0	0.0	43.2	0.0	0.0	210.7	2.0	1,058.8	22,482
<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
4,432,384	4,499,485	4,432,384	0	4,432,384	4,676,364	30.00%	1,402,909	1,414,359	1,402,909

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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November 20, 2018

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

Preliminary

Dear Dr. Myers,

For the 2018-19 school year, the legal general fund is **\$12,103,907** and the legal local option budget (LOB) is **\$3,862,572**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	14.7
<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 & COL)	Virtual State Aid
444.3	96.4	0.0	54.3	0.0	0.0	532.2	0.0	2,906.1	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
12,103,907	12,184,708	12,103,907	0	12,103,907	12,875,241	30.00%	3,862,572	3,888,704	3,862,572

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Heinrichs,

For the 2018-19 school year, the legal general fund is **\$4,912,128** and the legal local option budget (LOB) is **\$1,715,963**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	25.2
<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 & COL)	Virtual State Aid
77.0	0.0	0.0	41.8	0.0	0.0	235.1	0.0	1,177.4	37,836
<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
4,941,707	4,912,128	4,912,128	0	4,912,128	5,210,214	33.00%	1,719,371	1,715,963	1,715,963

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

November 20, 2018

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

Preliminary

Dear Mr. Fast,

For the 2018-19 school year, the legal general fund is **\$2,651,439** and the legal local option budget (LOB) is **\$929,971**. 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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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

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	13.6
<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 & COL)	Virtual State Aid
30.5	0.0	0.0	28.1	0.0	0.0	123.7	0.0	636.6	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
2,651,439	2,678,928	2,651,439	0	2,651,439	2,818,094	33.00%	929,971	939,750	929,971

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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www.ksde.org

November 20, 2018

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

Preliminary

Dear Mr. Howard,

For the 2018-19 school year, the legal general fund is **\$3,153,322** and the legal local option budget (LOB) is **\$1,010,425**. 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

November 20, 2018

Preliminary

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	0.2	5.6
<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 & COL)	Virtual State Aid
37.3	0.0	0.0	36.7	0.0	0.0	96.6	0.0	757.1	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
3,153,322	3,169,149	3,153,322	0	3,153,322	3,368,083	30.00%	1,010,425	1,015,544	1,010,425

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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www.ksde.org

November 20, 2018

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

Preliminary

Dear Mr. Parsons,

For the 2018-19 school year, the legal general fund is **\$13,223,624** 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.

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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

USD 413 Chanute 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>
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1,733.0	1,791.7	1,812.0	1,812.0	21.0	0.0	1,833.0	64.2	8.1	43.3
<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 & COL)	Virtual State Aid
466.1	101.1	0.0	107.2	0.0	0.0	558.7	0.0	3,181.7	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
13,261,781	13,223,624	13,223,624	0	13,223,624	14,104,125	30.00%	4,231,238	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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Mr. Moser,

For the 2018-19 school year, the legal general fund is **\$7,201,285** and the legal local option budget (LOB) is **\$2,302,575**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

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	16.9
<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 & COL)	Virtual State Aid
194.1	21.9	0.0	70.3	0.0	0.0	256.2	1.0	1,734.3	6,064
<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
7,229,424	7,201,285	7,201,285	0	7,201,285	7,699,047	30.00%	2,309,714	2,302,575	2,302,575

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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November 20, 2018

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

Preliminary

Dear Dr. Biermann,

For the 2018-19 school year, the legal general fund is **\$10,346,458** and the legal local option budget (LOB) is **\$3,614,171**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	5.7	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 & COL)	Virtual State Aid
131.2	0.0	0.0	127.5	0.0	56.3	363.6	0.0	2,465.5	77,650
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	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
10,346,458	10,467,607	10,346,458	0	10,346,458	10,952,033	33.00%	3,614,171	3,626,914	3,614,171

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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November 20, 2018

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

Preliminary

Dear Mr. Dody,

For the 2018-19 school year, the legal general fund is **\$5,912,130** 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	19.5	0.0	764.0	249.5	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 & COL)	Virtual State Aid
138.9	4.9	0.0	80.7	0.0	0.0	186.7	0.0	1,442.3	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
6,007,180	5,912,130	5,912,130	0	5,912,130	6,415,084	30.00%	1,924,525	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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Mr. Mohn,

For the 2018-19 school year, the legal general fund is **\$16,068,485** and the legal local option budget (LOB) is **\$5,604,772**. 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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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

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	33.5	0.0	2,394.1	83.9	11.1	56.6
<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 & COL)	Virtual State Aid
374.6	17.9	0.0	36.0	0.0	0.0	871.5	1.0	3,846.7	46,979
<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
16,068,485	16,098,795	16,068,485	0	16,068,485	16,984,158	33.00%	5,604,772	5,605,217	5,604,772

Column Notes

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November 20, 2018

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

Preliminary

Dear Mr. Denk,

For the 2018-19 school year, the legal general fund is **\$3,073,356** and the legal local option budget (LOB) is **\$1,077,347**. 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

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	3.9
<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 & COL)	Virtual State Aid
50.3	1.1	0.0	46.5	0.0	0.0	132.4	0.0	736.7	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
3,073,356	3,131,247	3,073,356	0	3,073,356	3,264,687	33.00%	1,077,347	1,099,720	1,077,347

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Hutton,

For the 2018-19 school year, the legal general fund is **\$5,307,047** and the legal local option budget (LOB) is **\$1,691,817**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	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 & COL)	Virtual State Aid
111.3	0.5	0.0	20.7	0.0	0.0	218.7	0.0	1,271.8	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
5,307,047	5,476,117	5,307,047	0	5,307,047	5,639,391	30.00%	1,691,817	1,740,040	1,691,817

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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November 20, 2018

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

Preliminary

Dear Mr. Coblentz,

For the 2018-19 school year, the legal general fund is **\$3,576,486** and the legal local option budget (LOB) is **\$1,142,584**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	5.8
<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 & COL)	Virtual State Aid
48.9	0.0	0.0	38.6	0.0	0.0	144.9	0.0	858.7	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
3,576,486	3,721,218	3,576,486	0	3,576,486	3,808,612	30.00%	1,142,584	1,185,149	1,142,584

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 times factor (0.5).

Col 14 - Free Meal students 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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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Ms. Derstein,

For the 2018-19 school year, the legal general fund is **\$2,954,629** and the legal local option budget (LOB) is **\$746,688**. 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

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	5.7
<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 & COL)	Virtual State Aid
33.9	0.0	0.0	32.4	0.0	0.0	92.1	0.0	561.0	639,760
<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
2,976,325	2,954,629	2,954,629	0	2,954,629	2,488,961	30.00%	746,688	753,962	746,688

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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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Leary,

For the 2018-19 school year, the legal general fund is **\$3,419,049** and the legal local option budget (LOB) is **\$1,200,355**. 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

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	14.0	0.0	410.7	183.4	0.0	14.2
<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 & COL)	Virtual State Aid
42.6	0.0	0.0	25.0	0.0	0.0	149.4	0.0	825.3	709
<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
3,438,084	3,419,049	3,419,049	0	3,419,049	3,657,194	33.00%	1,206,874	1,200,355	1,200,355

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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Ms. King,

For the 2018-19 school year, the legal general fund is **\$2,084,583** 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	3.0	0.0	224.0	153.6	0.0	2.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
37.3	2.7	0.0	26.9	0.0	0.0	58.9	0.0	506.3	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
2,108,740	2,084,583	2,084,583	0	2,084,583	2,300,184	30.00%	690,055	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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Landon State Office Building
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Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Thexton,

For the 2018-19 school year, the legal general fund is **\$19,664,631** and the legal local option budget (LOB) is **\$6,301,060**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	20.0	0.0	2,865.5	100.4	119.7	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 & COL)	Virtual State Aid
771.0	167.3	0.0	48.6	0.0	0.0	602.3	0.0	4,721.4	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
19,664,631	19,914,948	19,664,631	0	19,664,631	21,003,533	30.00%	6,301,060	6,382,015	6,301,060

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 times factor (0.5).

Col 14 - Free Meal students 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.

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

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



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www.ksde.org

November 20, 2018

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

Preliminary

Dear Mr. McKernan,

For the 2018-19 school year, the legal general fund is **\$2,755,564** and the legal local option budget (LOB) is **\$881,692**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	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 & COL)	Virtual State Aid
39.7	0.0	0.0	21.3	0.0	0.0	97.1	0.0	663.7	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
2,764,311	2,755,564	2,755,564	0	2,755,564	2,948,402	30.00%	884,521	881,692	881,692

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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November 20, 2018

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

Preliminary

Dear Mr. Cline,

For the 2018-19 school year, the legal general fund is **\$5,047,564** and the legal local option budget (LOB) is **\$1,644,206**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

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	0.6
<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 & COL)	Virtual State Aid
139.9	30.4	0.0	67.2	0.0	0.0	176.2	0.0	1,211.9	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
5,047,564	5,185,425	5,047,564	0	5,047,564	5,480,686	30.00%	1,644,206	1,688,792	1,644,206

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

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

Preliminary

Dear Mr. Lowry,

For the 2018-19 school year, the legal general fund is **\$6,218,345** and the legal local option budget (LOB) is **\$1,990,620**. 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

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	23.5	0.0	746.1	248.2	0.0	30.7
<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 & COL)	Virtual State Aid
155.4	20.2	54.0	28.1	0.0	0.0	210.3	0.0	1,493.0	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
6,218,345	6,298,313	6,218,345	0	6,218,345	6,635,400	30.00%	1,990,620	2,015,135	1,990,620

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Michel,

For the 2018-19 school year, the legal general fund is **\$2,296,998** and the legal local option budget (LOB) is **\$741,634**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

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	11.8
<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 & COL)	Virtual State Aid
19.8	0.0	0.0	22.8	0.0	0.0	61.2	0.0	551.5	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
2,296,998	2,314,907	2,296,998	0	2,296,998	2,472,114	30.00%	741,634	747,426	741,634

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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November 20, 2018

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

Preliminary

Dear Dr. Pegram,

For the 2018-19 school year, the legal general fund is **\$8,335,581** and the legal local option budget (LOB) is **\$2,894,986**. 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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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

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	16.0	0.0	1,001.1	246.3	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 & COL)	Virtual State Aid
195.5	16.7	0.0	148.1	0.0	0.0	399.3	0.0	2,007.0	12,799
<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
8,371,954	8,335,581	8,335,581	0	8,335,581	8,881,793	33.00%	2,930,992	2,894,986	2,894,986

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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Col 14 - Free Meal students 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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(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Nelson,

For the 2018-19 school year, the legal general fund is **\$10,145,663** and the legal local option budget (LOB) is **\$3,225,824**. 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

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	5.0	48.8
<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 & COL)	Virtual State Aid
262.3	13.0	6.2	51.0	0.0	0.0	400.0	0.0	2,423.8	50,536
<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
10,145,663	10,238,840	10,145,663	0	10,145,663	10,752,746	30.00%	3,225,824	3,250,205	3,225,824

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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November 20, 2018

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

Preliminary

Dear Mr. Vargas,

For the 2018-19 school year, the legal general fund is **\$5,835,165** and the legal local option budget (LOB) is **\$1,874,180**. 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.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	10.0	0.0	778.5	250.4	1.3	16.9
<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 & COL)	Virtual State Aid
142.8	9.0	0.0	69.6	0.0	0.0	132.5	0.0	1,401.0	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
5,835,165	5,965,842	5,835,165	0	5,835,165	6,247,268	30.00%	1,874,180	1,902,602	1,874,180

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.

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



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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. McWilliams,

For the 2018-19 school year, the legal general fund is **\$38,704,727** 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.

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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

November 20, 2018

Preliminary

USD 437 Auburn Washburn
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
5,976.2	6,208.9	6,215.3	6,215.3	39.0	0.0	6,254.3	219.2	25.9	78.7
<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 & COL)	Virtual State Aid
739.1	45.0	0.0	440.3	0.0	0.0	1,507.7	2.0	9,312.2	20,000
<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
38,805,313	38,704,727	38,704,727	0	38,704,727	41,312,599	30.00%	12,393,780	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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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November 20, 2018

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

Preliminary

Dear Ms. Flowers,

For the 2018-19 school year, the legal general fund is **\$3,435,292** and the legal local option budget (LOB) is **\$1,135,194**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	4.0	0.0	414.0	184.4	2.2	12.8
<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 & COL)	Virtual State Aid
35.3	0.0	0.0	48.0	0.0	0.0	128.1	0.0	824.8	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
3,435,292	3,468,196	3,435,292	0	3,435,292	3,661,915	31.00%	1,135,194	1,146,190	1,135,194

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 times factor (0.5).
Col 14 - Free Meal students 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.
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November 20, 2018

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

Preliminary

Dear Mr. Roth,

For the 2018-19 school year, the legal general fund is **\$3,739,754** and the legal local option budget (LOB) is **\$1,196,221**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	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 & COL)	Virtual State Aid
53.7	0.0	0.0	14.5	0.0	0.0	135.7	0.0	897.9	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
3,739,754	3,848,877	3,739,754	0	3,739,754	3,987,404	30.00%	1,196,221	1,231,513	1,196,221

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
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November 20, 2018

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

Preliminary

Dear Mr. Alstrom,

For the 2018-19 school year, the legal general fund is **\$5,887,644** and the legal local option budget (LOB) is **\$1,888,441**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

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	8.5	0.0	767.0	249.7	3.0	44.6
<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 & COL)	Virtual State Aid
113.7	0.0	0.0	74.7	0.0	0.0	160.9	0.0	1,413.6	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
5,887,644	5,917,216	5,887,644	0	5,887,644	6,294,804	30.00%	1,888,441	1,898,005	1,888,441

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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November 20, 2018

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

Preliminary

Dear Dr. Dierksen,

For the 2018-19 school year, the legal general fund is **\$54,666,554** and the legal local option budget (LOB) is **\$19,268,870**. 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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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

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	76.0	0.0	6,832.8	239.4	840.2	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 & COL)	Virtual State Aid
2,267.5	491.9	381.9	438.8	0.0	0.0	1,508.6	0.0	13,181.4	96,100
<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
54,996,631	54,666,554	54,666,554	0	54,666,554	58,694,039	33.00%	19,369,033	19,268,870	19,268,870

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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Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

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

Preliminary

Dear Mr. Garrison,

For the 2018-19 school year, the legal general fund is **\$2,710,166** and the legal local option budget (LOB) is **\$865,616**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 444 Little River
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
309.4	303.0	284.5	303.0	6.5	0.0	309.5	148.9	0.4	18.9
<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 & COL)	Virtual State Aid
32.4	0.0	0.0	45.0	0.0	0.0	98.1	1.0	654.2	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
2,724,743	2,710,166	2,710,166	0	2,710,166	2,901,101	30.00%	870,330	865,616	865,616

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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.



School Finance

Kansas State Department of Education
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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. Correll,

For the 2018-19 school year, the legal general fund is **\$12,912,818** and the legal local option budget (LOB) is **\$3,946,454**. 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

November 20, 2018

Preliminary

USD 445 Coffeyville
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
1,625.6	1,694.8	1,705.9	1,705.9	36.0	0.0	1,741.9	61.0	39.4	32.0
<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 & COL)	Virtual State Aid
595.3	129.2	0.0	77.0	0.0	0.0	393.2	0.0	3,069.0	155,845
<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
12,938,230	12,912,818	12,912,818	0	12,912,818	13,651,927	30.00%	4,095,578	3,946,454	3,946,454

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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Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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November 20, 2018

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

Preliminary

Dear Mr. Arnold,

For the 2018-19 school year, the legal general fund is **\$13,799,062** and the legal local option budget (LOB) is **\$4,385,700**. 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

USD 446 Independence**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
1,916.0	1,973.6	1,979.6	1,979.6	32.0	0.0	2,011.6	70.5	9.3	31.1
<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 & COL)	Virtual State Aid
539.7	117.1	0.0	92.8	0.0	0.0	441.0	0.0	3,313.1	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
13,799,062	13,891,941	13,799,062	0	13,799,062	14,732,329	30.00%	4,419,699	4,385,700	4,385,700

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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School Finance

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November 20, 2018

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

Preliminary

Dear Ms. Kiblinger,

For the 2018-19 school year, the legal general fund is **\$6,414,933** and the legal local option budget (LOB) is **\$2,058,170**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 447 Cherryvale
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
770.7	805.9	791.5	805.9	10.5	0.0	816.4	252.1	0.0	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 & COL)	Virtual State Aid
212.0	46.0	0.0	33.6	0.0	0.0	168.8	0.0	1,541.2	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
6,419,098	6,414,933	6,414,933	0	6,414,933	6,865,055	30.00%	2,059,517	2,058,170	2,058,170

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

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

Preliminary

Dear Mr. Friesen,

For the 2018-19 school year, the legal general fund is **\$3,593,899** and the legal local option budget (LOB) is **\$1,261,045**. 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

November 20, 2018

Preliminary

USD 448 Inman

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
410.1	410.9	414.5	414.5	11.5	0.0	426.0	188.0	0.0	23.6
<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 & COL)	Virtual State Aid
41.6	0.0	0.0	29.9	0.0	0.0	153.1	0.0	862.2	2,836
<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
3,593,899	3,622,717	3,593,899	0	3,593,899	3,821,348	33.00%	1,261,045	1,272,306	1,261,045

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 times factor (0.5).
 Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Beying,

For the 2018-19 school year, the legal general fund is **\$5,195,421** and the legal local option budget (LOB) is **\$1,656,579**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 449 Easton**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
599.5	604.3	624.3	624.3	0.0	0.0	624.3	233.5	0.0	16.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
67.8	0.0	0.0	70.3	0.0	0.0	243.2	0.0	1,255.4	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
5,228,741	5,195,421	5,195,421	0	5,195,421	5,557,849	30.00%	1,667,355	1,656,579	1,656,579

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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November 20, 2018

Martin Stessman, Superintendent
USD 450 Shawnee Heights
4401 SE Shawnee Heights Rd
Tecumseh KS 66542-9799

Preliminary

Dear Dr. Stessman,

For the 2018-19 school year, the legal general fund is **\$22,346,082** and the legal local option budget (LOB) is **\$7,128,694**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 450 Shawnee Heights**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
3,427.0	3,468.4	3,490.7	3,490.7	20.0	0.0	3,510.7	123.0	18.1	37.8
<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 & COL)	Virtual State Aid
470.0	8.1	0.0	348.7	0.0	0.0	833.4	1.0	5,350.8	60,000
<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
22,346,082	22,371,512	22,346,082	0	22,346,082	23,749,740	33.00%	7,837,414	7,128,694	7,128,694

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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November 20, 2018

Kim Novack, Superintendent
USD 452 Stanton County
P O Box C
Johnson KS 67855

Preliminary

Dear Ms. Novack,

For the 2018-19 school year, the legal general fund is **\$3,704,768** and the legal local option budget (LOB) is **\$1,190,865**. 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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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

November 20, 2018

Preliminary

USD 452 Stanton 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
430.2	433.5	420.5	433.5	4.0	0.0	437.5	191.4	37.4	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 & COL)	Virtual State Aid
82.3	4.6	0.0	43.5	0.0	0.0	74.6	0.0	889.5	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
3,704,768	3,842,213	3,704,768	0	3,704,768	3,969,550	30.00%	1,190,865	1,235,316	1,190,865

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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November 20, 2018

Mike Roth, Superintendent
USD 453 Leavenworth
P.O. Box 969
Leavenworth KS 66048

Preliminary

Dear Mr. Roth,

For the 2018-19 school year, the legal general fund is **\$25,620,787** and the legal local option budget (LOB) is **\$8,011,849**. 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

USD 453 Leavenworth**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
3,463.3	3,647.8	3,603.9	3,647.8	36.0	0.0	3,683.8	129.1	10.7	48.1
<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 & COL)	Virtual State Aid
832.0	129.4	0.0	91.5	0.0	0.0	1,103.2	0.0	6,027.8	515,000
<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
25,620,787	25,909,802	25,620,787	0	25,620,787	26,706,164	30.00%	8,011,849	8,161,366	8,011,849

Column Notes

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Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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November 20, 2018

Allen Konicek, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Drive, Suite A
Burlingame KS 66413

Preliminary

Dear Mr. Konicek,

For the 2018-19 school year, the legal general fund is **\$2,534,819** and the legal local option budget (LOB) is **\$810,005**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 454 Burlingame Public School
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
292.0	290.4	285.5	290.4	1.0	0.0	291.4	147.7	0.2	3.7
<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 & COL)	Virtual State Aid
48.9	0.0	0.0	16.3	0.0	0.0	100.4	0.0	608.6	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
2,534,819	2,544,399	2,534,819	0	2,534,819	2,700,018	30.00%	810,005	813,104	810,005

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
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November 20, 2018

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

Preliminary

Dear Mr. Sample,

For the 2018-19 school year, the legal general fund is **\$2,259,929** and the legal local option budget (LOB) is **\$729,463**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 456 Marais Des Cygnes 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
233.5	214.5	209.5	214.5	2.0	0.0	216.5	152.7	0.0	4.5
<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 & COL)	Virtual State Aid
47.9	8.2	0.0	35.7	0.0	0.0	77.1	0.0	542.6	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
2,259,929	2,326,065	2,259,929	0	2,259,929	2,431,543	30.00%	729,463	748,456	729,463

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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November 20, 2018

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

Preliminary

Dear Dr. Karlin,

For the 2018-19 school year, the legal general fund is **\$52,700,479** and the legal local option budget (LOB) is **\$16,821,200**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 457 Garden 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
7,139.5	7,336.6	7,180.3	7,336.6	124.0	0.0	7,460.6	261.4	542.1	139.7
<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 & COL)	Virtual State Aid
1,969.9	427.4	0.0	476.3	0.0	0.0	1,308.2	0.0	12,585.6	285,355
<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
52,704,379	52,700,479	52,700,479	0	52,700,479	56,084,136	30.00%	16,825,241	16,821,200	16,821,200

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Mr. Howard,

For the 2018-19 school year, the legal general fund is **\$17,085,235** and the legal local option budget (LOB) is **\$5,161,858**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

November 20, 2018

Preliminary

USD 458 Basehor-Linwood
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
2,160.9	2,328.6	2,409.3	2,409.3	0.0	0.0	2,409.3	84.4	7.0	62.3
<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 & COL)	Virtual State Aid
130.2	0.0	47.9	191.0	0.0	0.0	970.2	1.0	3,903.3	827,990
<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
17,085,235	17,139,098	17,085,235	0	17,085,235	17,206,192	30.00%	5,161,858	5,183,679	5,161,858

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Mr. Lampe,

For the 2018-19 school year, the legal general fund is **\$2,194,539** and the legal local option budget (LOB) is **\$705,534**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 459 Bucklin**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
216.8	224.9	229.9	229.9	1.5	0.0	231.4	154.1	3.1	2.8
<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 & COL)	Virtual State Aid
53.2	9.0	0.0	26.1	0.0	0.0	47.2	0.0	526.9	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
2,194,539	2,197,038	2,194,539	0	2,194,539	2,351,780	30.00%	705,534	706,342	705,534

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit adjustments.

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

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School Finance

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November 20, 2018

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

Preliminary

Dear Mr. Proctor,

For the 2018-19 school year, the legal general fund is **\$5,530,287** and the legal local option budget (LOB) is **\$1,950,575**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 460 Hesston**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
774.1	796.7	808.1	808.1	0.0	0.0	808.1	251.8	3.6	22.7
<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 & COL)	Virtual State Aid
66.8	0.0	0.0	19.4	0.0	0.0	156.4	0.0	1,328.8	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
5,534,452	5,530,287	5,530,287	0	5,530,287	5,915,323	33.00%	1,952,057	1,950,575	1,950,575

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Ms. Erickson,

For the 2018-19 school year, the legal general fund is **\$5,399,506** and the legal local option budget (LOB) is **\$1,904,800**. 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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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

USD 461 Neodesha**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
691.0	681.0	671.0	681.0	10.5	0.0	691.5	242.8	0.2	14.3
<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 & COL)	Virtual State Aid
164.6	29.7	0.0	23.3	0.0	0.0	149.4	0.0	1,315.8	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
5,480,307	5,399,506	5,399,506	0	5,399,506	5,859,228	33.00%	1,933,545	1,904,800	1,904,800

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Schaffer,

For the 2018-19 school year, the legal general fund is **\$2,827,619** and the legal local option budget (LOB) is **\$905,675**. 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

USD 462 Central**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
284.2	311.7	305.5	311.7	0.0	0.0	311.7	149.7	0.0	11.1
<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 & COL)	Virtual State Aid
66.3	9.9	0.0	40.2	0.0	0.0	90.0	0.0	678.9	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
2,827,619	2,873,434	2,827,619	0	2,827,619	3,018,918	30.00%	905,675	920,492	905,675

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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School Finance

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www.ksde.org

November 20, 2018

Dale Adams, Superintendent
USD 463 Udall
Box 386
Udall KS 67146

Preliminary

Dear Mr. Adams,

For the 2018-19 school year, the legal general fund is **\$2,760,146** and the legal local option budget (LOB) is **\$881,712**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 463 Udall**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
331.2	308.7	316.0	316.0	0.0	0.0	316.0	151.3	0.0	6.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
53.7	2.1	5.5	30.5	0.0	0.0	95.8	0.0	661.5	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
2,760,148	2,760,146	2,760,146	0	2,760,146	2,939,039	30.00%	881,712	883,328	881,712

Column Notes

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

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

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

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November 20, 2018

Loren Feldkamp, Superintendent
USD 464 Tonganoxie
Box 199
Tonganoxie KS 66086-0199

Preliminary

Dear Mr. Feldkamp,

For the 2018-19 school year, the legal general fund is **\$11,965,212** and the legal local option budget (LOB) is **\$3,824,537**. 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

USD 464 Tonganoxie**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
1,890.2	1,943.7	1,967.8	1,967.8	0.0	0.0	1,967.8	69.0	5.0	36.6
<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 & COL)	Virtual State Aid
191.7	0.0	0.0	140.1	0.0	0.0	462.6	0.0	2,872.8	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
11,965,212	12,208,865	11,965,212	0	11,965,212	12,748,458	30.00%	3,824,537	3,903,337	3,824,537

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Reed,

For the 2018-19 school year, the legal general fund is **\$15,030,236** and the legal local option budget (LOB) is **\$5,275,439**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 465 Winfield**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
2,140.2	2,148.6	2,133.5	2,148.6	34.5	0.0	2,183.1	76.5	17.4	49.3
<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 & COL)	Virtual State Aid
479.6	58.2	0.0	125.1	0.0	0.0	667.8	0.0	3,657.0	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
15,231,405	15,030,236	15,030,236	0	15,030,236	16,203,047	33.00%	5,347,006	5,275,439	5,275,439

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
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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 credit 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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November 20, 2018

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

Preliminary

Dear Mr. Rumford,

For the 2018-19 school year, the legal general fund is **\$7,018,031** and the legal local option budget (LOB) is **\$2,249,679**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 466 Scott 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
909.0	977.5	961.5	977.5	10.5	0.0	988.0	247.4	38.1	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 & COL)	Virtual State Aid
175.7	8.9	0.0	53.9	0.0	0.0	155.9	0.0	1,681.4	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
7,018,031	7,122,451	7,018,031	0	7,018,031	7,498,931	30.00%	2,249,679	2,275,676	2,249,679

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credit adjustments.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

Keith Higgins, Superintendent
USD 467 Leoti
Box 967
Leoti KS 67861-0967

Preliminary

Dear Mr. Higgins,

For the 2018-19 school year, the legal general fund is **\$3,281,604** and the legal local option budget (LOB) is **\$1,159,749**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 467 Leoti**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
382.0	385.5	387.5	387.5	6.0	0.0	393.5	178.0	27.2	7.5
<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 & COL)	Virtual State Aid
72.1	3.4	0.0	34.2	0.0	0.0	72.0	0.0	787.9	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
3,281,604	3,391,976	3,281,604	0	3,281,604	3,514,391	33.00%	1,159,749	1,199,014	1,159,749

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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School Finance

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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

Cheryl Cook, Superintendent
USD 468 Healy Public Schools
5006 N Dodge Rd
Healy KS 67850

Preliminary

Dear Ms. Cook,

For the 2018-19 school year, the legal general fund is **\$815,091** and the legal local option budget (LOB) is **\$286,479**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 468 Healy 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
67.5	67.0	57.0	67.0	0.0	0.0	67.0	68.0	2.0	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 & COL)	Virtual State Aid
19.4	4.2	0.0	2.5	0.0	0.0	32.6	0.0	195.7	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
815,091	833,417	815,091	0	815,091	868,119	33.00%	286,479	292,999	286,479

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).
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November 20, 2018

Darrel Stufflebeam, Superintendent
USD 469 Lansing
401 S. Second Street
Lansing KS 66043

Preliminary

Dear Dr. Stufflebeam,

For the 2018-19 school year, the legal general fund is **\$15,668,730** and the legal local option budget (LOB) is **\$5,508,358**. 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

USD 469 Lansing**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
2,541.5	2,629.7	2,657.0	2,657.0	0.0	0.0	2,657.0	93.1	8.0	39.0
<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 & COL)	Virtual State Aid
262.3	0.0	0.0	90.0	0.0	0.0	613.4	0.0	3,762.8	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
15,672,062	15,668,730	15,668,730	0	15,668,730	16,695,586	33.00%	5,509,543	5,508,358	5,508,358

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Dr. Ballard,

For the 2018-19 school year, the legal general fund is **\$20,835,829** and the legal local option budget (LOB) is **\$6,656,508**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 470 Arkansas 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
2,653.2	2,799.0	2,789.0	2,799.0	35.0	0.0	2,834.0	99.3	101.7	66.5
<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 & COL)	Virtual State Aid
747.3	162.1	0.0	151.1	0.0	0.0	840.6	0.0	5,002.6	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
20,835,829	21,268,573	20,835,829	0	20,835,829	22,188,361	30.00%	6,656,508	6,796,462	6,656,508

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 times factor (0.5).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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(785) 296-6659 - fax
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November 20, 2018

K.B. Criss, Superintendent
USD 471 Dexter
PO Box 97
Dexter KS 67038-0097

Preliminary

Dear Mr. Criss,

For the 2018-19 school year, the legal general fund is **\$1,710,149** and the legal local option budget (LOB) is **\$547,969**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 471 Dexter**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
141.5	142.9	166.0	166.0	0.0	0.0	166.0	139.3	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 & COL)	Virtual State Aid
37.3	4.2	0.0	15.3	0.0	0.0	51.9	0.0	414.0	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
1,724,310	1,710,149	1,710,149	0	1,710,149	1,841,829	30.00%	552,549	547,969	547,969

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

Jerry Hodson, Superintendent
USD 473 Chapman
PO Box 249
Chapman KS 67431-0249

Preliminary

Dear Mr. Hodson,

For the 2018-19 school year, the legal general fund is **\$8,056,360** and the legal local option budget (LOB) is **\$2,576,393**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 473 Chapman**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
1,032.2	1,085.0	1,056.5	1,085.0	0.0	0.0	1,085.0	236.0	0.7	19.9
<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 & COL)	Virtual State Aid
167.5	6.2	0.0	120.2	0.0	0.0	298.8	0.0	1,934.3	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
8,056,360	8,104,676	8,056,360	0	8,056,360	8,587,976	30.00%	2,576,393	2,590,402	2,576,393

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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Topeka, Kansas 66612-1212

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November 20, 2018

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

Preliminary

Dear Mr. Clodfelter,

For the 2018-19 school year, the legal general fund is **\$1,189,941** and the legal local option budget (LOB) is **\$380,880**. 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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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

November 20, 2018

Preliminary

USD 474 Haviland

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
96.5	103.5	106.5	106.5	0.0	0.0	106.5	106.2	0.0	2.8
<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 & COL)	Virtual State Aid
17.9	0.0	0.0	17.3	0.0	0.0	40.8	0.0	291.5	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
1,214,098	1,189,941	1,189,941	0	1,189,941	1,295,643	30.00%	388,693	380,880	380,880

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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Dr. Hudson,

For the 2018-19 school year, the legal general fund is **\$51,066,893** and the legal local option budget (LOB) is **\$16,286,985**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 475 Geary County 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
7,730.0	7,905.2	7,639.1	7,905.2	57.5	0.0	7,962.7	279.0	113.7	60.4
<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 & COL)	Virtual State Aid
1,437.5	130.3	0.0	315.4	0.0	0.0	1,932.2	1.0	12,232.2	119,780
<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
51,066,893	51,208,765	51,066,893	0	51,066,893	54,289,950	30.00%	16,286,985	16,328,877	16,286,985

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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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School Finance

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(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

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

Preliminary

Dear Mr. Zehr,

For the 2018-19 school year, the legal general fund is **\$1,168,926** and the legal local option budget (LOB) is **\$363,219**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 476 Copeland**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
88.5	85.0	91.0	91.0	1.0	0.0	92.0	93.3	19.2	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 & COL)	Virtual State Aid
18.4	0.8	0.0	17.7	0.0	0.0	24.5	0.0	271.4	38,545
<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
1,168,926	1,184,544	1,168,926	0	1,168,926	1,210,731	30.00%	363,219	371,975	363,219

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 times factor (0.5).
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November 20, 2018

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

Preliminary

Dear Mr. Rockhold,

For the 2018-19 school year, the legal general fund is **\$2,066,673** and the legal local option budget (LOB) is **\$732,724**. 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

USD 477 Ingalls**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
230.0	210.0	234.0	234.0	3.5	0.0	237.5	154.3	6.2	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
27.6	0.0	0.0	22.6	0.0	0.0	48.0	0.0	496.2	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
2,066,673	2,090,414	2,066,673	0	2,066,673	2,220,377	33.00%	732,724	741,170	732,724

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Topeka, Kansas 66612-1212

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November 20, 2018

Shane Walter, Superintendent
USD 479 Crest
P.O. Box 305
Colony KS 66015-0305

Preliminary

Dear Mr. Walter,

For the 2018-19 school year, the legal general fund is **\$2,226,609** and the legal local option budget (LOB) is **\$476,500**. 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

USD 479 Crest**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
190.0	217.0	219.0	219.0	2.5	0.0	221.5	153.3	0.0	7.4
<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 & COL)	Virtual State Aid
39.2	1.2	0.0	25.8	0.0	0.0	86.2	0.0	534.6	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
2,226,609	2,343,229	2,226,609	0	2,226,609	2,372,237	30.00%	711,671	476,500	476,500

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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November 20, 2018

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

Preliminary

Dear Ms. Hickert,

For the 2018-19 school year, the legal general fund is **\$36,785,280** and the legal local option budget (LOB) is **\$10,750,000**. 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.

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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

USD 480 Liberal**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
4,666.5	4,775.5	4,756.0	4,775.5	95.5	0.0	4,871.0	170.7	559.7	226.1
<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 & COL)	Virtual State Aid
1,601.6	347.4	318.5	58.5	0.0	0.0	699.1	0.0	8,852.6	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
36,871,079	36,785,280	36,785,280	0	36,785,280	39,520,835	30.00%	11,856,251	10,750,000	10,750,000

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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

November 20, 2018

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

Preliminary

Dear Mr. Meitler,

For the 2018-19 school year, the legal general fund is **\$2,536,902** and the legal local option budget (LOB) is **\$929,789**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 481 Rural Vista
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
293.0	285.0	251.0	285.0	6.5	0.0	291.5	147.7	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 & COL)	Virtual State Aid
51.3	3.7	0.0	39.5	0.0	0.0	70.9	0.0	614.1	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
2,557,727	2,536,902	2,536,902	0	2,536,902	2,839,992	33.00%	937,197	929,789	929,789

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

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

Preliminary

Dear Dr. Arnberger,

For the 2018-19 school year, the legal general fund is **\$2,128,315** and the legal local option budget (LOB) is **\$630,000**. 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.

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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

USD 482 Dighton**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
212.5	221.6	236.5	236.5	2.0	0.0	238.5	154.4	1.7	3.9
<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 & COL)	Virtual State Aid
40.2	0.1	0.0	17.8	0.0	0.0	54.4	0.0	511.0	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
2,128,315	2,168,299	2,128,315	0	2,128,315	2,276,534	30.00%	682,960	630,000	630,000

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 20, 2018

Elton Argo, Superintendent
USD 483 Kismet-Plains
P.O. Box 760
Plains KS 67869-0760

Preliminary

Dear Mr. Argo,

For the 2018-19 school year, the legal general fund is **\$6,708,566** and the legal local option budget (LOB) is **\$1,900,000**. 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.

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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

November 20, 2018

Preliminary

USD 483 Kismet-Plains

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
667.0	674.5	618.5	674.5	14.5	0.0	689.0	242.5	134.8	4.5
<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 & COL)	Virtual State Aid
191.7	41.6	0.0	149.3	0.0	0.0	157.3	0.0	1,610.7	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
6,708,566	6,850,176	6,708,566	0	6,708,566	7,181,090	30.00%	2,154,327	1,900,000	1,900,000

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.
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November 20, 2018

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

Preliminary

Dear Mr. Smith,

For the 2018-19 school year, the legal general fund is **\$5,501,886** and the legal local option budget (LOB) is **\$1,790,312**. 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

USD 484 Fredonia**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
631.3	654.5	686.5	686.5	7.0	0.0	693.5	243.1	0.0	16.1
<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 & COL)	Virtual State Aid
150.5	19.7	0.0	59.5	0.0	0.0	137.9	0.0	1,320.3	2,836
<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
5,501,886	5,523,005	5,501,886	0	5,501,886	5,967,708	30.00%	1,790,312	1,795,296	1,790,312

Column Notes

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November 20, 2018

Ron Wilson, Superintendent
USD 487 Herington
19 North Broadway
Herington KS 67449-2430

Preliminary

Dear Mr. Wilson,

For the 2018-19 school year, the legal general fund is **\$4,054,454** and the legal local option budget (LOB) is **\$1,288,354**. 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

USD 487 Herington**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	445.1	463.5	463.5	7.5	0.0	471.0	200.7	0.0	15.6
<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 & COL)	Virtual State Aid
108.4	23.5	0.0	14.7	0.0	0.0	132.1	1.0	967.0	26,899
<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
4,054,454	4,210,807	4,054,454	0	4,054,454	4,294,513	30.00%	1,288,354	1,334,287	1,288,354

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
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November 20, 2018

John Thissen, Superintendent
USD 489 Hays
323 W. 12th St.
Hays KS 67601-3893

Preliminary

Dear Mr. Thissen,

For the 2018-19 school year, the legal general fund is **\$18,919,087** and the legal local option budget (LOB) is **\$6,032,645**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 489 Hays**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
2,787.5	2,966.1	2,969.6	2,969.6	20.5	0.0	2,990.1	104.8	39.9	62.0
<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 & COL)	Virtual State Aid
448.2	11.1	0.0	141.2	0.0	0.0	699.5	4.0	4,500.8	180,524
<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
18,926,356	18,919,087	18,919,087	0	18,919,087	20,188,289	30.00%	6,056,487	6,032,645	6,032,645

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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November 20, 2018

Sue Givens, Superintendent
USD 490 El Dorado
124 West Central Avenue
El Dorado KS 67042-2138

Preliminary

Dear Ms. Givens,

For the 2018-19 school year, the legal general fund is **\$12,693,161** and the legal local option budget (LOB) is **\$4,470,387**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 490 El Dorado**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
1,834.0	1,889.3	1,859.4	1,889.3	17.0	0.0	1,906.3	66.8	5.4	27.8
<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 & COL)	Virtual State Aid
416.2	57.1	0.0	118.0	0.0	0.0	436.6	0.0	3,034.2	55,718
<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
12,693,161	12,975,138	12,693,161	0	12,693,161	13,546,626	33.00%	4,470,387	4,570,846	4,470,387

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
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November 20, 2018

Steve Splichal, Superintendent
USD 491 Eudora
Box 500
Eudora KS 66025-0500

Preliminary

Dear Mr. Splichal,

For the 2018-19 school year, the legal general fund is **\$10,558,564** and the legal local option budget (LOB) is **\$3,336,875**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 491 Eudora**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
1,629.7	1,682.1	1,697.4	1,697.4	9.5	0.0	1,706.9	59.8	2.2	39.8
<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 & COL)	Virtual State Aid
197.0	0.0	0.0	33.6	0.0	0.0	472.1	0.0	2,511.4	98,583
<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
10,558,564	10,754,103	10,558,564	0	10,558,564	11,122,918	30.00%	3,336,875	3,402,744	3,336,875

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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November 20, 2018

Jeremy Boldra, Superintendent
USD 492 Flinthills
Box 188
Rosalia KS 67132-0188

Preliminary

Dear Mr. Boldra,

For the 2018-19 school year, the legal general fund is **\$2,538,984** and the legal local option budget (LOB) is **\$812,866**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 492 Flinthills**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
250.4	269.7	265.2	269.7	3.5	0.0	273.2	151.7	0.0	6.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
47.4	0.9	0.0	45.0	0.0	0.0	84.8	0.0	609.6	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
2,538,984	2,612,288	2,538,984	0	2,538,984	2,709,552	30.00%	812,866	836,573	812,866

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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November 20, 2018

Brian Smith, Superintendent
USD 493 Columbus
802 South High School Avenue
Columbus KS 66725

Preliminary

Dear Mr. Smith,

For the 2018-19 school year, the legal general fund is **\$7,679,844** and the legal local option budget (LOB) is **\$2,457,901**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 493 Columbus**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
919.0	951.5	926.0	951.5	13.0	0.0	964.5	249.2	0.3	29.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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 & COL)	Virtual State Aid
215.4	36.3	0.0	86.3	0.0	0.0	265.0	0.0	1,846.7	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
7,691,506	7,679,844	7,679,844	0	7,679,844	8,205,574	30.00%	2,461,672	2,457,901	2,457,901

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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Col 23 - Higher of 2018-19 or 2016-17 transportation state aid divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

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

November 20, 2018

Paul Larkin, Superintendent
USD 494 Syracuse
PO Box 1187
Syracuse KS 67878-1187

Preliminary

Dear Mr. Larkin,

For the 2018-19 school year, the legal general fund is **\$4,860,972** and the legal local option budget (LOB) is **\$1,563,562**. 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

USD 494 Syracuse**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
495.0	511.0	549.5	549.5	8.0	0.0	557.5	221.2	66.1	11.4
<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 & COL)	Virtual State Aid
145.7	31.6	5.0	40.7	0.0	0.0	87.9	0.0	1,167.1	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
4,860,972	4,861,388	4,860,972	0	4,860,972	5,211,873	30.00%	1,563,562	1,563,697	1,563,562

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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Col 11 - Career/Tech Ed contact hours divided by 6 then times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

Bryce Wachs, Superintendent
USD 495 Ft Larned
120 East 6th
Larned KS 67550

Preliminary

Dear Mr. Wachs,

For the 2018-19 school year, the legal general fund is **\$7,823,536** and the legal local option budget (LOB) is **\$2,498,654**. 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

USD 495 Ft Larned**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
839.5	902.1	858.0	902.1	12.0	0.0	914.1	251.9	4.1	30.3
<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 & COL)	Virtual State Aid
171.3	13.9	107.6	62.0	0.0	0.0	323.2	0.0	1,878.4	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
7,823,536	7,891,842	7,823,536	0	7,823,536	8,328,848	30.00%	2,498,654	2,520,745	2,498,654

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 times factor (0.5).

Col 14 - Free Meal students 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.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credit 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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(785) 296-6659 - fax
www.ksde.org

November 20, 2018

Daniel Binder, Superintendent
USD 496 Pawnee Heights
P.O. Box 98
Rozel KS 67574

Preliminary

Dear Mr. Binder,

For the 2018-19 school year, the legal general fund is **\$1,534,204** and the legal local option budget (LOB) is **\$532,556**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 496 Pawnee Heights**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
134.5	143.5	136.0	143.5	0.0	0.0	143.5	129.0	1.5	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 & COL)	Virtual State Aid
20.8	0.0	0.0	19.5	0.0	0.0	48.6	0.0	362.9	22,725
<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
1,534,204	1,553,363	1,534,204	0	1,534,204	1,613,807	33.00%	532,556	539,372	532,556

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 times factor (0.5).

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November 20, 2018

Anthony Lewis, Superintendent
USD 497 Lawrence
110 McDonald Drive
Lawrence KS 66044-1063

Preliminary

Dear Dr. Lewis,

For the 2018-19 school year, the legal general fund is **\$78,173,074** and the legal local option budget (LOB) is **\$25,674,756**. 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

USD 497 Lawrence**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
10,227.3	10,704.8	10,657.0	10,704.8	34.5	0.0	10,739.3	376.3	165.2	192.0
<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 & COL)	Virtual State Aid
1,650.9	138.8	74.5	340.5	0.0	295.6	3,616.6	0.0	17,589.7	4,911,973
<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
78,173,074	79,542,141	78,173,074	0	78,173,074	77,802,291	33.00%	25,674,756	25,701,427	25,674,756

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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

November 20, 2018

John Bergkamp, Superintendent
USD 498 Valley Heights
Box 89
Waterville KS 66548

Preliminary

Dear Dr. Bergkamp,

For the 2018-19 school year, the legal general fund is **\$3,372,817** and the legal local option budget (LOB) is **\$1,233,067**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 498 Valley Heights**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
372.5	391.5	396.5	396.5	3.0	0.0	399.5	179.9	0.0	11.6
<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 & COL)	Virtual State Aid
67.8	0.0	0.0	60.0	0.0	0.0	91.0	0.0	809.8	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
3,372,817	3,376,566	3,372,817	0	3,372,817	3,736,566	33.00%	1,233,067	1,234,400	1,233,067

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

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November 20, 2018

Chris Christman, Interim Superintendent
USD 499 Galena
702 East 7th Street
Galena KS 66739

Preliminary

Dear Dr. Christman,

For the 2018-19 school year, the legal general fund is **\$6,556,171** and the legal local option budget (LOB) is **\$2,098,068**. 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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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

November 20, 2018

Preliminary

USD 499 Galena

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
767.2	803.5	825.0	825.0	9.5	0.0	834.5	252.5	0.2	22.6
<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 & COL)	Virtual State Aid
197.5	39.9	0.0	5.0	0.0	0.0	221.4	0.0	1,573.6	2,127
<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
6,556,171	6,702,541	6,556,171	0	6,556,171	6,993,559	30.00%	2,098,068	2,136,861	2,098,068

Column Notes

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 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 times factor (0.5).
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November 20, 2018

Charles Foust, Superintendent
USD 500 Kansas City
2010 N. 59th Street
Kansas City KS 66104

Preliminary

Dear Dr. Foust,

For the 2018-19 school year, the legal general fund is **\$154,560,224** and the legal local option budget (LOB) is **\$49,614,460**. 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

November 20, 2018

Preliminary

USD 500 Kansas 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
19,981.5	20,877.0	21,249.7	21,249.7	327.0	0.0	21,576.7	756.0	1,545.2	386.5
<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 & COL)	Virtual State Aid
7,240.6	1,570.8	0.0	485.4	0.0	0.0	3,456.7	0.0	37,017.9	380,670
<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
154,560,224	160,265,200	154,560,224	0	154,560,224	165,381,533	30.00%	49,614,460	51,314,913	49,614,460

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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School Finance

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(785) 296-6659 - fax
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November 20, 2018

Tiffany Anderson, Superintendent
USD 501 Topeka Public Schools
624 SW 24th
TOPEKA KS 66611-1294

Preliminary

Dear Dr. Anderson,

For the 2018-19 school year, the legal general fund is **\$99,852,474** and the legal local option budget (LOB) is **\$34,992,018**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 501 Topeka 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
12,872.5	13,252.0	12,976.9	13,252.0	105.0	0.0	13,357.0	468.0	323.8	203.6
<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 & COL)	Virtual State Aid
3,985.3	864.6	190.5	206.6	0.0	0.0	4,330.2	0.0	23,929.6	185,690
<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
99,852,474	101,752,026	99,852,474	0	99,852,474	106,036,419	33.00%	34,992,018	35,265,000	34,992,018

Column Notes

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November 20, 2018

Mike McDermeit, Superintendent
USD 502 Lewis
P O Box 97
Lewis KS 67552-0097

Preliminary

Dear Mr. McDermeit,

For the 2018-19 school year, the legal general fund is **\$1,442,340** and the legal local option budget (LOB) is **\$366,000**. 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.

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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

USD 502 Lewis**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
109.5	113.0	124.5	124.5	1.5	0.0	126.0	119.1	9.6	0.4
<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 & COL)	Virtual State Aid
21.8	3.8	0.0	18.0	0.0	0.0	47.6	0.0	346.3	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
1,442,340	1,512,312	1,442,340	0	1,442,340	1,539,563	30.00%	461,869	366,000	366,000

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Topeka, Kansas 66612-1212

(785) 296-3872
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November 20, 2018

Lori Ray, Superintendent
USD 503 Parsons
Box 1056
Parsons KS 67357-1056

Preliminary

Dear Ms. Ray,

For the 2018-19 school year, the legal general fund is **\$9,583,667** and the legal local option budget (LOB) is **\$3,065,818**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 503 Parsons**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
1,207.0	1,258.9	1,207.0	1,258.9	20.5	0.0	1,279.4	193.7	4.1	23.7
<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 & COL)	Virtual State Aid
377.5	81.9	0.0	10.9	0.0	0.0	328.6	0.0	2,299.8	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
9,583,667	9,725,279	9,583,667	0	9,583,667	10,219,393	30.00%	3,065,818	3,110,000	3,065,818

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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.



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November 20, 2018

Doug Beisel, Superintendent
USD 504 Oswego
P.O. Box 129
Oswego KS 67356-0129

Preliminary

Dear Mr. Beisel,

For the 2018-19 school year, the legal general fund is **\$4,001,732** and the legal local option budget (LOB) is **\$1,281,628**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 504 Oswego**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
441.5	445.0	473.0	473.0	5.0	0.0	478.0	202.5	0.6	4.9
<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 & COL)	Virtual State Aid
118.1	21.1	0.0	6.4	0.0	0.0	129.2	0.0	960.8	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
4,001,732	4,042,133	4,001,732	0	4,001,732	4,272,092	30.00%	1,281,628	1,294,694	1,281,628

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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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November 20, 2018

Bobbi Williams, Superintendent
USD 505 Chetopa-St. Paul
430 Elm Street
Chetopa KS 67336-8852

Preliminary

Dear Dr. Williams,

For the 2018-19 school year, the legal general fund is **\$3,654,381** and the legal local option budget (LOB) is **\$1,283,101**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 505 Chetopa-St. Paul**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
424.0	415.5	410.0	415.5	9.5	0.0	425.0	187.7	0.0	19.9
<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 & COL)	Virtual State Aid
84.2	10.4	0.0	14.1	0.0	0.0	134.4	0.0	875.7	7,090
<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
3,654,381	3,718,115	3,654,381	0	3,654,381	3,888,185	33.00%	1,283,101	1,303,252	1,283,101

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 times factor (0.5).

Col 14 - Free Meal students 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 divided by BASE to convert to WTD FTE.

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

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



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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
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November 20, 2018

John Wyrick, Superintendent
USD 506 Labette County
Box 189
Altamont KS 67330-0189

Preliminary

Dear Dr. Wyrick,

For the 2018-19 school year, the legal general fund is **\$11,358,372** and the legal local option budget (LOB) is **\$3,626,845**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 506 Labette 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
1,475.7	1,526.5	1,546.6	1,546.6	17.5	0.0	1,564.1	85.6	0.0	39.4
<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 & COL)	Virtual State Aid
351.4	60.9	0.0	160.9	0.0	0.0	463.8	1.0	2,727.1	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
11,358,372	11,435,424	11,358,372	0	11,358,372	12,089,483	30.00%	3,626,845	3,651,764	3,626,845

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 times factor (0.5).
Col 14 - Free Meal students 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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November 20, 2018

Mike Ward, Superintendent
USD 507 Satanta
Box 279
Satanta KS 67870-0279

Preliminary

Dear Mr. Ward,

For the 2018-19 school year, the legal general fund is **\$2,705,168** and the legal local option budget (LOB) is **\$872,934**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 507 Satanta**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
294.5	294.0	271.5	294.0	6.0	0.0	300.0	145.3	42.7	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 & COL)	Virtual State Aid
67.3	12.7	0.0	20.2	0.0	0.0	51.8	0.0	649.5	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
2,705,168	2,876,766	2,705,168	0	2,705,168	2,909,781	30.00%	872,934	928,431	872,934

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit 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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Landon State Office Building
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Topeka, Kansas 66612-1212

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

November 20, 2018

David Pendergraft, Superintendent
USD 508 Baxter Springs
1108 Military Ave
Baxter Springs KS 66713

Preliminary

Dear Mr. Pendergraft,

For the 2018-19 school year, the legal general fund is **\$7,655,330** and the legal local option budget (LOB) is **\$2,402,066**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 508 Baxter Springs
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
971.5	961.0	918.5	961.0	10.5	0.0	971.5	248.7	1.3	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 & COL)	Virtual State Aid
227.0	49.1	0.0	20.8	0.0	0.0	258.2	0.0	1,802.0	150,000
<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
7,655,330	7,762,549	7,655,330	0	7,655,330	8,006,888	30.00%	2,402,066	2,433,990	2,402,066

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 times factor (0.5).
Col 14 - Free Meal students times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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www.ksde.org

November 20, 2018

Dorsey Burgess, Superintendent
USD 509 South Haven
P.O. Box 229
South Haven KS 67140-0229

Preliminary

Dear Mr. Burgess,

For the 2018-19 school year, the legal general fund is **\$2,028,355** and the legal local option budget (LOB) is **\$715,262**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 509 South Haven**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
185.7	200.0	186.9	200.0	1.5	0.0	201.5	150.2	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 & COL)	Virtual State Aid
28.1	1.2	0.0	25.8	0.0	0.0	74.4	0.0	487.0	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
2,028,355	2,055,844	2,028,355	0	2,028,355	2,167,460	33.00%	715,262	725,041	715,262

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 times factor (0.5).

Col 14 - Free Meal students times Free Lunch Factor (0.484).

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

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



School Finance

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November 20, 2018

Mike Sanders, Superintendent
USD 511 Attica
P.O.Box 415
Attica KS 67009-0415

Preliminary

Dear Mr. Sanders,

For the 2018-19 school year, the legal general fund is **\$1,660,169** and the legal local option budget (LOB) is **\$531,793**. 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 511 Attica**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
151.5	167.5	161.0	167.5	2.0	0.0	169.5	140.7	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 & COL)	Virtual State Aid
29.0	0.6	0.0	6.0	0.0	0.0	52.8	0.0	398.6	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
1,660,169	1,677,246	1,660,169	0	1,660,169	1,772,642	30.00%	531,793	537,315	531,793

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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Col 14 - Free Meal students times Free Lunch Factor (0.484).
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November 20, 2018

Michael Fulton, Superintendent
USD 512 Shawnee Mission Pub Sch
8200 W 71st ST
Shawnee Mission KS 66204-1798

Preliminary

Dear Dr. Fulton,

For the 2018-19 school year, the legal general fund is **\$170,560,082** and the legal local option budget (LOB) is **\$61,633,169**. 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

USD 512 Shawnee Mission Pub Sch
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
26,413.1	27,014.8	26,970.0	27,014.8	113.0	0.0	27,127.8	950.6	503.8	517.6
<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 & COL)	Virtual State Aid
3,556.9	219.7	526.9	720.8	0.0	1,684.5	5,167.2	1.0	40,976.8	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
170,668,372	170,560,082	170,560,082	0	170,560,082	186,883,920	33.00%	61,671,694	61,633,169	61,633,169

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 times factor (0.5).
Col 14 - Free Meal students 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 divided by BASE to convert 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 credit adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.