



School Finance

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

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

June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Howard,

For the 2017-2018 school year, the legal general fund is **\$2,878,712** and the legal local option budget (LOB) is **\$976,476**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 412 Hoxie Community Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
323.0	336.3	359.5	359.5	0.0	24.0	383.5	174.8	0.0	4.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
41.1	0.0	0.0	38.2	0.0	0.0	0.0	76.9	0.0	718.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,878,712	2,929,187	2,878,712	0	2,878,712	3,254,921	30.00%	976,476	984,020	976,476		

Column Notes

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
Col 14 – Higher of free lunch headcount or 10% of funded headcount.
Col 17 – Higher of USD level or School level high density at-risk.
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Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.
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June 15, 2018

Richard Proffitt, Superintendent
USD 413 Chanute Public Schools
315 Chanute 35 Pkwy.
Chanute KS 66720-1822

FINAL LEGAL MAX

Dear Mr. Proffitt,

For the 2017-2018 school year, the legal general fund is **\$12,476,102** and the legal local option budget (LOB) is **\$4,125,250**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 413 Chanute Public Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
1,673.7	1,661.0	1,669.7	1,669.7	16.0	122.0	1,807.7	63.3	8.0	42.4		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
456.4	99.0	0.0	109.7	0.0	0.0	0.0	527.5	0.0	3,114.0	1,418	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
12,476,102	12,710,249	12,476,102	0	12,476,102	13,750,834	30.00%	4,125,250	4,182,276	4,125,250		

Column Notes

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June 15, 2018

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

FINAL LEGAL MAX Budget Reduction

Dear Mr. Moser,

For the 2017-2018 school year, the legal general fund is **\$6,807,467** and the legal local option budget (LOB) is **\$2,203,155**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 415 Hiawatha
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
789.7	812.5	833.6	833.6		0.0	81.0	914.6	251.9	0.6	16.5	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
185.4	20.1	0.0	73.1	0.0	0.0	0.0	234.7	1.0	1,697.9	5,680	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
6,807,467	7,000,000	6,807,467	-5,132	6,802,335	7,542,053	30.00%	2,262,616	2,203,155	2,203,155		

Column Notes

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

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

FINAL LEGAL MAX

Dear Dr. Biermann,

For the 2017-2018 school year, the legal general fund is **\$9,522,724** and the legal local option budget (LOB) is **\$3,500,781**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 416 Louisburg
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
1,596.5	1,599.9	1,535.9	1,599.9		0.0	121.0	1,720.9	60.3	3.5		36.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
133.1	0.0	0.0	132.6	0.0	0.0	0.0	268.0	0.0	2,355.1	88,193	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>		<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>		<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
9,522,724	9,801,991	9,522,724	0		9,522,724	10,608,428	33.00%	3,500,781	3,537,313		3,500,781

Column Notes

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June 15, 2018

Doug Conwell, Superintendent
USD 417 Morris County
17 South Wood Street
Council Grove KS 66846

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Conwell,

For the 2017-2018 school year, the legal general fund is **\$5,627,020** and the legal local option budget (LOB) is **\$1,854,823**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Dale M. Dennis, Deputy Commissioner
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Craig Neuenswander, Director
School Finance

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President of Board

June 15, 2018

FINAL LEGAL MAX

USD 417 Morris County
2017-18 Legal Maximum General Fund Budget

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674.3	681.2	655.8	681.2	9.0	60.0	750.2	248.5	3.3	11.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
124.9	2.8	0.0	83.9	0.0	0.0	0.0	178.3	0.0	1,403.4	5,000	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
5,627,020	5,645,836	5,627,020	0	5,627,020	6,215,070	30.00%	1,864,521	1,854,823	1,854,823		

Column Notes

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

Kansas State Department of Education
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June 15, 2018

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

FINAL LEGAL MAX Budget Reduction

Dear Mr. Mohn,

For the 2017-2018 school year, the legal general fund is **\$14,419,790** and the legal local option budget (LOB) is **\$5,220,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 418 McPherson
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
2,168.3	2,191.4	2,131.7	2,191.4	7.0	168.0	2,366.4	82.9	10.4	40.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
354.3	16.3	0.0	37.4	0.0	0.0	0.0	689.5	1.0	3,598.3	5,000	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
14,419,790	15,573,578	14,419,790	-467	14,419,323	15,818,182	33.00%	5,220,000	5,557,802	5,220,000		

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Denk,

For the 2017-2018 school year, the legal general fund is **\$3,018,120** and the legal local option budget (LOB) is **\$1,099,168**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 419 Canton-Galva
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
343.0	340.4	314.2	340.4		4.0	24.0	368.4	169.8	0.0	3.9	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
55.2	0.1	0.0	48.4	0.0	0.0	0.0	107.6	0.0	753.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,018,120	3,098,641	3,018,120	0	3,018,120		3,330,811	33.00%	1,099,168	1,126,726	1,099,168	

Column Notes

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

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

FINAL LEGAL MAX

Dear Mr. Hutton,

For the 2017-2018 school year, the legal general fund is **\$5,208,326** and the legal local option budget (LOB) is **\$1,715,134**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 420 Osage City
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
607.0	602.0	614.5	614.5		4.0	52.0	670.5	240.2	0.6	16.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
130.2	10.8	0.0	21.5	0.0	0.0	0.0	202.7	1.0	1,293.9	24,963	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
5,208,326	5,258,608	5,208,326	0	5,208,326		5,717,114	30.00%	1,715,134	1,719,719	1,715,134	

Column Notes

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

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

**FINAL LEGAL MAX
Budget Reduction**

Dear Mr. Coblentz,

For the 2017-2018 school year, the legal general fund is **\$3,433,551** and the legal local option budget (LOB) is **\$1,135,151**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 421 Lyndon
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
380.5	379.5	395.5	395.5		3.0	34.0	432.5	189.9	0.0	4.3	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
58.1	0.0	0.0	40.1	0.0	0.0	0.0	130.6	0.0	855.5	6,418	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,433,551	3,518,145	3,433,551	-467	3,433,084		3,783,838	30.00%	1,135,151	1,152,984	1,135,151	

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX Budget Reduction

Dear Ms. Derstein,

For the 2017-2018 school year, the legal general fund is **\$2,802,490** and the legal local option budget (LOB) is **\$731,157**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 422 Kiowa County
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
216.0	222.5	213.5	222.5		3.0	29.0	254.5	153.9	0.0	0.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
31.0	0.0	0.0	33.7	0.0	0.0	0.0	78.1	0.0	551.2	594,383	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,802,490	2,919,305	2,802,490	-7,464		2,795,026	2,437,190	30.00%	731,157	761,500	731,157	

Column Notes

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



School Finance

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June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Leary,

For the 2017-2018 school year, the legal general fund is **\$3,030,940** and the legal local option budget (LOB) is **\$1,103,367**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 423 Moundridge
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
377.7	361.8	363.3	363.3		5.0	24.0	392.3	177.6	0.0	6.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
43.6	0.0	0.0	26.0	0.0	0.0	0.0	110.9	0.0	756.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,030,940	3,147,514	3,030,940	0	3,030,940		3,343,535	33.00%	1,103,367	1,142,827	1,103,367	

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX

Dear Ms. King,

For the 2017-2018 school year, the legal general fund is **\$2,025,033** and the legal local option budget (LOB) is **\$685,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 426 Pike Valley
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
193.5	201.5	196.0	201.5		2.0	25.0	228.5	153.9	0.2	4.3	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
40.2	4.3	0.0	28.0	0.0	0.0	0.0	46.1	0.0	505.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,025,033	2,127,587	2,025,033	0	2,025,033		2,354,064	30.00%	706,219	685,000	685,000	

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Thexton,

For the 2017-2018 school year, the legal general fund is **\$19,342,971** and the legal local option budget (LOB) is **\$6,427,940**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 428 Great Bend
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
2,871.5	2,797.0	2,657.5	2,797.0		21.5	188.0	3,006.5	105.3	131.0	42.1	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
796.2	172.7	0.0	50.6	0.0	0.0	0.0	524.1	0.0	4,828.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
19,342,971	20,163,800	19,342,971	0	19,342,971		21,426,466	30.00%	6,427,940	6,693,199	6,427,940	

Column Notes

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

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

June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. McKernan,

For the 2017-2018 school year, the legal general fund is **\$2,530,590** and the legal local option budget (LOB) is **\$851,476**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 429 Troy Public Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
304.5	304.0	310.1	310.1	0.0	22.0	332.1	157.2	0.0	7.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
37.8	0.0	0.0	22.1	0.0	0.0	0.0	75.0	0.0	631.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,530,590	2,627,535	2,530,590	0	2,530,590	2,838,254	30.00%	851,476	869,327	851,476		

Column Notes

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



School Finance

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

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June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Cline,

For the 2017-2018 school year, the legal general fund is **\$4,944,205** and the legal local option budget (LOB) is **\$1,695,931**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 430 South Brown County
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
516.0	530.5	524.0	530.5	0.0	46.0	576.5	225.0	4.6	13.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
152.0	33.0	0.0	69.9	0.0	0.0	0.0	160.1	0.0	1,234.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,944,205	5,012,307	4,944,205	0	4,944,205	5,653,102	30.00%	1,695,931	1,699,163	1,695,931		

Column Notes

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

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

FINAL LEGAL MAX

Dear Mr. Lowry,

For the 2017-2018 school year, the legal general fund is **\$5,813,107** and the legal local option budget (LOB) is **\$1,794,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 431 Hoisington
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
645.5	660.4	672.6	672.6		13.0	50.0	735.6	247.3	0.4	37.5	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
152.9	20.2	54.5	29.2	0.0	0.0	0.0	172.5	1.0	1,451.1	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
5,813,107	6,113,957	5,813,107	0	5,813,107		6,427,558	30.00%	1,928,267	1,794,000	1,794,000	

Column Notes

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

David Ottley, Superintendent
USD 432 Victoria
1105 10th St
Victoria KS 67671

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Ottley,

For the 2017-2018 school year, the legal general fund is **\$2,217,321** and the legal local option budget (LOB) is **\$748,369**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 432 Victoria
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
270.5	272.5	264.0	272.5	0.0	22.0	294.5	146.9	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 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
21.8	0.0	0.0	23.7	0.0	0.0	0.0	54.8	0.0	553.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,217,321	2,222,929	2,217,321	0	2,217,321	2,509,830	30.00%	752,949	748,369	748,369		

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 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
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School Finance

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

June 15, 2018

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

FINAL LEGAL MAX

Dear Dr. Pegram,

For the 2017-2018 school year, the legal general fund is **\$7,739,817** and the legal local option budget (LOB) is **\$2,550,182**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 434 Santa Fe Trail
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
930.0	914.7	903.0	914.7		11.5	68.0	994.2	246.9	0.2	0.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
179.1	9.2	0.0	149.2	0.0	0.0	0.0	350.0	0.0	1,928.8	13,044	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
7,739,817	8,067,602	7,739,817	0	7,739,817	8,500,607	30.00%	2,550,182	2,634,230	2,550,182		

Column Notes

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

June 15, 2018

Denise Guy, Superintendent
USD 435 Abilene
Box 639
Abilene KS 67410-0639

FINAL LEGAL MAX

Dear Dr. Guy,

For the 2017-2018 school year, the legal general fund is **\$9,758,123** and the legal local option budget (LOB) is **\$3,214,028**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 435 Abilene
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
1,482.9	1,458.5	1,428.2	1,458.5	0.0	113.0	1,571.5	82.0	4.3	43.3		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
255.6	6.8	59.2	53.0	0.0	0.0	0.0	342.8	1.0	2,419.5	65,606	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
9,758,123	10,277,704	9,758,123	0	9,758,123	10,713,428	30.00%	3,214,028	3,371,345	3,214,028		

Column Notes

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

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Topeka, Kansas 66612-1212

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June 15, 2018

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

FINAL LEGAL MAX Budget Reduction

Dear Mr. Vargas,

For the 2017-2018 school year, the legal general fund is **\$5,530,092** and the legal local option budget (LOB) is **\$1,861,091**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 436 Caney Valley
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
689.5	704.5	686.4	704.5	5.0	47.0	756.5	249.0	1.7	10.4		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
158.3	16.0	0.0	72.4	0.0	0.0	0.0	111.7	0.0	1,376.0	17,836	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
5,530,092	5,634,712	5,530,092	-933	5,529,159	6,203,637	30.00%	1,861,091	1,884,260	1,861,091		

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX Budget Reduction

Dear Dr. McWilliams,

For the 2017-2018 school year, the legal general fund is **\$36,982,084** and the legal local option budget (LOB) is **\$12,224,055**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 437 Auburn Washburn
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
5,620.3	5,732.2	5,744.9	5,744.9	35.0	464.0	6,243.9	218.8	28.1	66.2		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
741.0	44.9	0.0	443.9	0.0	0.0	0.0	1,443.9	0.0	9,230.7	3,900	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
36,982,084	37,400,681	36,982,084	-6,998	36,975,086	40,746,851	30.00%	12,224,055	12,355,136	12,224,055		

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX

Dear Ms. Flowers,

For the 2017-2018 school year, the legal general fund is **\$3,298,941** and the legal local option budget (LOB) is **\$1,128,959**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 438 Skyline Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
375.0	377.5	385.0	385.0	3.5	25.0	413.5	184.3	3.0	11.8		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
46.0	0.0	0.0	49.9	0.0	0.0	0.0	115.0	0.0	823.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
3,298,941	3,333,393	3,298,941	0	3,298,941	3,641,802	31.00%	1,128,959	1,139,286	1,128,959		

Column Notes

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

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

FINAL LEGAL MAX

Dear Mr. Roth,

For the 2017-2018 school year, the legal general fund is **\$3,529,286** and the legal local option budget (LOB) is **\$1,174,333**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 439 Sedgwick Public Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
467.4	439.5	443.0	443.0		0.0	34.0	477.0	202.3	0.0	18.3	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
58.1	0.0	0.0	15.1	0.0	0.0	0.0	110.2	0.0	881.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,529,286	3,671,098	3,529,286	0	3,529,286		3,914,442	30.00%	1,174,333	1,215,857	1,174,333	

Column Notes

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



School Finance

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

(785) 296-3872
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June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Alstrom,

For the 2017-2018 school year, the legal general fund is **\$5,543,503** and the legal local option budget (LOB) is **\$1,851,437**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 440 Halstead
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
718.9	692.0	699.0	699.0	7.0	46.0	752.0	248.6	2.6	31.6		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
115.2	0.3	0.0	77.7	0.0	0.0	0.0	155.8	0.0	1,383.8	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
5,543,503	5,654,469	5,543,503	0	5,543,503	6,171,455	30.00%	1,851,437	1,881,744	1,851,437		

Column Notes

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

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

FINAL LEGAL MAX

Dear Mr. Dierksen,

For the 2017-2018 school year, the legal general fund is **\$50,453,072** and the legal local option budget (LOB) is **\$16,758,595**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 443 Dodge City
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
5,998.8	6,113.0	6,198.8	6,198.8		78.5	558.0	6,835.3	239.5	782.8	154.6	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
2,271.4	492.8	51.7	453.7	0.0	0.0	0.0	1,299.7	1.0	12,582.5	47,577	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
50,453,072	52,392,907	50,453,072	0	50,453,072		55,861,983	30.00%	16,758,595	17,375,027	16,758,595	

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Garrison,

For the 2017-2018 school year, the legal general fund is **\$2,590,280** and the legal local option budget (LOB) is **\$863,716**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 444 Little River
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
307.8	296.9	285.0	296.9		6.0	18.0	320.9	153.1	0.4	13.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
29.5	0.0	0.0	46.8	0.0	0.0	0.0	81.9	1.0	646.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,590,280	2,682,017	2,590,280	0	2,590,280		2,879,053	30.00%	863,716	885,063	863,716	

Column Notes

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

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

FINAL LEGAL MAX Budget Reduction

Dear Dr. Correll,

For the 2017-2018 school year, the legal general fund is **\$12,114,783** and the legal local option budget (LOB) is **\$3,946,454**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 445 Coffeyville
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
1,554.5	1,553.6	1,552.8	1,553.6	35.0	142.0	1,730.6	60.6	33.7	25.6		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
605.0	131.3	0.0	80.1	0.0	0.0	0.0	332.5	0.0	2,999.4	99,187	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
12,114,783	12,201,579	12,114,783	-4,665	12,110,118	13,523,025	30.00%	4,056,908	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 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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School Finance

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Topeka, Kansas 66612-1212

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

June 15, 2018

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

FINAL LEGAL MAX
Republished Budget

Dear Mr. Arnold,

For the 2017-2018 school year, the legal general fund is **\$12,877,688** and the legal local option budget (LOB) is **\$4,108,647**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 446 Independence
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
1,819.9	1,812.7	1,809.6		1,812.7	17.5	164.0	1,994.2	69.9	9.8		31.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
526.1	114.1	0.0	96.4	0.0	0.0	0.0	372.5	0.0	3,214.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
12,877,688	13,079,189	12,877,688	0		12,877,688	14,253,127	30.00%	4,275,938	4,108,647		4,108,647

Column Notes

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

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

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

FINAL LEGAL MAX

Dear Dr. Kiblinger,

For the 2017-2018 school year, the legal general fund is **\$6,097,533** and the legal local option budget (LOB) is **\$2,036,740**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 447 Cherryvale

2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
757.0	729.2	747.9	747.9		7.0	58.0	812.9	251.9	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 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
213.0	46.2	0.0	34.9	0.0	0.0	0.0	145.8	0.0	1,522.1	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
6,097,533	6,183,261	6,097,533	0	6,097,533		6,789,133	30.00%	2,036,740	2,056,738	2,036,740	

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Friesen,

For the 2017-2018 school year, the legal general fund is **\$3,317,369** and the legal local option budget (LOB) is **\$1,207,167**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 448 Inman
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
393.8	392.1	389.9	392.1	8.0	21.0	421.1	186.6	0.0	21.9		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
43.1	0.0	0.0	31.1	0.0	0.0	0.0	124.3	0.0	828.1	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
3,317,369	3,464,389	3,317,369	0	3,317,369	3,658,081	33.00%	1,207,167	1,225,000	1,207,167		

Column Notes

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

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

FINAL LEGAL MAX

Dear Mr. Beying,

For the 2017-2018 school year, the legal general fund is **\$4,798,387** and the legal local option budget (LOB) is **\$1,582,760**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 449 Easton
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
597.1	577.0	575.3	577.0		0.0	29.0	606.0	230.4	0.0	19.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
58.1	0.0	0.0	73.1	0.0	0.0	0.0	211.2	0.0	1,197.8	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
4,798,387	4,902,142	4,798,387	0	4,798,387		5,275,865	30.00%	1,582,760	1,615,729	1,582,760	

Column Notes

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

Martin Stessman, Superintendent
USD 450 Shawnee Heights
4401 SE Shawnee Heights Rd
Tecumseh KS 66542-9799

FINAL LEGAL MAX

Dear Dr. Stessman,

For the 2017-2018 school year, the legal general fund is **\$21,153,412** and the legal local option budget (LOB) is **\$6,984,156**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 450 Shawnee Heights
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
3,351.7	3,298.5	3,272.4	3,298.5		0.0	196.0	3,494.5	122.4	20.0	32.5	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
473.8	10.4	0.0	358.0	0.0	0.0	0.0	754.7	1.0	5,267.3	52,608	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
21,153,412	21,665,301	21,153,412	0	21,153,412		23,280,519	30.00%	6,984,156	7,151,582	6,984,156	

Column Notes

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

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

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

June 15, 2018

Kim Novack, Superintendent
USD 452 Stanton County
P O Box C
Johnson KS 67855

FINAL LEGAL MAX

Dear Ms. Novack,

For the 2017-2018 school year, the legal general fund is **\$3,524,479** and the legal local option budget (LOB) is **\$1,182,555**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 452 Stanton County
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
396.6	406.2	403.5	406.2		3.5	30.0	439.7	192.0	34.1	21.6	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
77.9	3.0	0.0	45.2	0.0	0.0	0.0	66.3	0.0	879.8	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,524,479	3,774,453	3,524,479	0	3,524,479		3,941,850	30.00%	1,182,555	1,258,636	1,182,555	

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



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June 15, 2018

Mike Roth, Superintendent
USD 453 Leavenworth
P.O. Box 969
Leavenworth KS 66048

FINAL LEGAL MAX

Dear Mr. Roth,

For the 2017-2018 school year, the legal general fund is **\$24,360,705** and the legal local option budget (LOB) is **\$7,936,138**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 453 Leavenworth
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
3,345.2	3,295.8	3,361.8	3,361.8	44.5	286.0	3,692.3	129.4	13.0	51.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
880.9	171.5	0.0	91.6	0.0	0.0	0.0	965.6	0.0	5,995.8	341,530	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
24,360,705	25,092,515	24,360,705	0	24,360,705	26,453,793	30.00%	7,936,138	8,181,387	7,936,138		

Column Notes

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

Allen Konicek, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Drive, Suite A
Burlingame KS 66413

FINAL LEGAL MAX

Dear Mr. Konicek,

For the 2017-2018 school year, the legal general fund is **\$2,436,049** and the legal local option budget (LOB) is **\$811,147**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 454 Burlingame Public School
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
288.6	279.5	270.4	279.5		2.0	20.0	301.5	145.8	0.2	5.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
46.5	0.0	0.0	16.9	0.0	0.0	0.0	92.0	0.0	608.1	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,436,049	2,515,367	2,436,049	0	2,436,049		2,703,824	30.00%	811,147	830,910	811,147	

Column Notes

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

Ted Hessong, Superintendent
USD 456 Marais Des Cygnes Valley
Box 158
Melvern KS 66510

FINAL LEGAL MAX Budget Reduction

Dear Mr. Hessong,

For the 2017-2018 school year, the legal general fund is **\$2,411,057** and the legal local option budget (LOB) is **\$670,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 456 Marais Des Cygnes Valley
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
238.5	224.5	204.5	224.5		0.0	10.0	234.5	154.3	0.0	5.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
51.3	10.9	0.0	37.1	0.0	0.0	0.0	71.7	0.0	565.0	0	147,667
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,411,057	2,523,824	2,411,057	-467	2,410,590		2,556,365	30.00%	766,910	670,000	670,000	

Column Notes

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Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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June 15, 2018

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

FINAL LEGAL MAX Budget Reduction

Dear Dr. Karlin,

For the 2017-2018 school year, the legal general fund is **\$50,574,059** and the legal local option budget (LOB) is **\$16,840,058**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 457 Garden City
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
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6,654.1	6,753.0	6,736.6		6,753.0	91.5	600.0	7,444.5	260.9	571.5		136.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
1,971.3	427.7	0.0	495.2	0.0	0.0	0.0	1,246.0	0.0	12,553.7	283,937	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
50,574,059	52,100,861	50,574,059	-13,062		50,560,997	56,133,525	30.00%	16,840,058	17,363,906	16,840,058	

Column Notes

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



School Finance

Kansas State Department of Education
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June 15, 2018

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

**FINAL LEGAL MAX
Budget Reduction**

Dear Mr. Howard,

For the 2017-2018 school year, the legal general fund is **\$14,348,537** and the legal local option budget (LOB) is **\$4,448,570**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 458 Basehor-Linwood
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
1,986.0	2,083.9	2,164.6	2,164.6		0.0	164.0	2,328.6	81.6	5.2	72.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
141.8	0.0	52.9	179.5	0.0	0.0	0.0	515.1	0.0	3,377.1	819,874	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
14,348,537	14,408,303	14,348,537	-17,727		14,330,810	14,913,770	30.00%	4,474,131	4,448,570	4,448,570	

Column Notes

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

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June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Lampe,

For the 2017-2018 school year, the legal general fund is **\$2,008,608** and the legal local option budget (LOB) is **\$679,941**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 459 Bucklin
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
211.6	207.3	207.9	207.9		2.0	17.0	226.9	153.8	1.5	2.8	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
45.5	3.1	0.0	27.1	0.0	0.0	0.0	40.7	0.0	501.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,008,608	2,101,948	2,008,608	0	2,008,608		2,266,470	30.00%	679,941	688,000	679,941	

Column Notes

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

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June 15, 2018

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

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Proctor,

For the 2017-2018 school year, the legal general fund is **\$5,236,643** and the legal local option budget (LOB) is **\$1,935,508**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 460 Hesston

2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
764.0	743.1	741.7	743.1	0.0	55.0	798.1	251.4	4.8	22.0		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
67.3	0.0	0.0	20.2	0.0	0.0	0.0	143.4	0.0	1,307.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
5,236,643	5,311,555	5,236,643	0	5,236,643	5,868,285	33.00%	1,936,534	1,935,508	1,935,508		

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 2016-17 Kindergarten at 1.0.
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School Finance

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

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

FINAL LEGAL MAX

Dear Ms. Erickson,

For the 2017-2018 school year, the legal general fund is **\$5,300,339** and the legal local option budget (LOB) is **\$1,958,053**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 461 Neodesha
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
641.0	662.5	636.0	662.5	8.0	45.0	715.5	245.4	0.4	12.3		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
153.9	24.2	14.3	24.2	0.0	0.0	0.0	132.9	0.0	1,323.1	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
5,300,339	5,396,483	5,300,339	0	5,300,339	5,933,495	33.00%	1,958,053	1,984,724	1,958,053		

Column Notes

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

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

FINAL LEGAL MAX

Dear Mr. Schaffer,

For the 2017-2018 school year, the legal general fund is **\$2,682,418** and the legal local option budget (LOB) is **\$892,331**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 462 Central
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
297.9	270.2	288.7	288.7		0.0	23.0	311.7	149.7	0.2	8.7	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
69.7	11.9	0.0	41.8	0.0	0.0	0.0	75.9	0.0	669.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,682,418	2,734,896	2,682,418	0	2,682,418		2,974,435	30.00%	892,331	906,915	892,331	

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



School Finance

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

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

Dale Adams, Superintendent
USD 463 Udall
Box 386
Udall KS 67146

FINAL LEGAL MAX

Dear Mr. Adams,

For the 2017-2018 school year, the legal general fund is **\$2,687,625** and the legal local option budget (LOB) is **\$913,078**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 463 Udall
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
311.0	316.2	285.7	316.2	0.0	23.0	339.2	159.7	0.0	9.4		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
50.3	1.2	5.0	31.7	0.0	0.0	0.0	74.4	0.0	670.9	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,687,625	2,730,490	2,687,625	0	2,687,625	3,049,878	30.00%	914,963	913,078	913,078		

Column Notes

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

Tonya Phillips, Interim Superintendent
USD 464 Tonganoxie
Box 199
Tonganoxie KS 66086-0199

FINAL LEGAL MAX

Dear Mrs. Phillips,

For the 2017-2018 school year, the legal general fund is **\$11,355,408** and the legal local option budget (LOB) is **\$3,754,981**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 464 Tonganoxie
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
1,836.0	1,814.2	1,833.7	1,833.7	0.0	110.0	1,943.7	68.1	4.3	38.0		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
199.4	0.0	0.0	145.7	0.0	0.0	0.0	435.4	0.0	2,834.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
11,355,408	11,530,069	11,355,408	0	11,355,408	12,516,604	30.00%	3,754,981	3,789,000	3,754,981		

Column Notes

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

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www.ksde.org

June 15, 2018

J.K. Campbell, Superintendent
USD 465 Winfield
1407 Wheat Rd.
Winfield KS 67156-3691

FINAL LEGAL MAX

Dear Dr. Campbell,

For the 2017-2018 school year, the legal general fund is **\$14,282,191** and the legal local option budget (LOB) is **\$4,719,263**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 465 Winfield

2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
2,072.9	2,025.2	1,991.6	2,025.2		26.5	157.0	2,208.7	77.4	16.7		47.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
462.2	51.1	0.0	130.1	0.0	0.0	0.0	571.7	0.0	3,565.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
14,282,191	14,799,366	14,282,191	0		14,282,191	15,730,875	30.00%	4,719,263	4,882,696		4,719,263

Column Notes

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

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www.ksde.org

June 15, 2018

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

FINAL LEGAL MAX

Dear Mr. Rumford,

For the 2017-2018 school year, the legal general fund is **\$6,685,333** and the legal local option budget (LOB) is **\$2,225,580**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 466 Scott County
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
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820.0	863.5	879.5	879.5		9.0	98.0	986.5	247.6	36.1	14.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
182.0	10.5	0.0	56.1	0.0	0.0	0.0	131.1	0.0	1,664.1	18,948	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
6,685,333	6,864,858	6,685,333	0	6,685,333		7,418,599	30.00%	2,225,580	2,274,524	2,225,580	

Column Notes

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

Kansas State Department of Education
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June 15, 2018

Keith Higgins, Superintendent
USD 467 Leoti
Box 967
Leoti KS 67861-0967

FINAL LEGAL MAX

Dear Mr. Higgins,

For the 2017-2018 school year, the legal general fund is **\$3,193,583** and the legal local option budget (LOB) is **\$1,175,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 467 Leoti
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
378.5	364.0	352.5	364.0		7.0	33.0	404.0	181.3	36.6	11.9	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
69.7	0.7	0.0	35.6	0.0	0.0	0.0	57.4	0.0	797.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,193,583	3,330,588	3,193,583	0	3,193,583		3,600,608	33.00%	1,188,201	1,175,000	1,175,000	

Column Notes

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

Larry Lysell, Superintendent
USD 468 Healy Public Schools
5006 N Dodge Rd
Healy KS 67850

FINAL LEGAL MAX

Dear Mr. Lysell,

For the 2017-2018 school year, the legal general fund is **\$769,152** and the legal local option budget (LOB) is **\$287,361**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 468 Healy Public Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
66.3	66.5	59.0	66.5	0.0	8.0	74.5	75.6	1.9	0.0		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
12.1	1.6	0.0	2.6	0.0	0.0	0.0	23.7	0.0	192.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
769,152	830,844	769,152	0	769,152	870,792	33.00%	287,361	302,293	287,361		

Column Notes

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

Darrel Stufflebeam, Superintendent
USD 469 Lansing
401 S. Second Street
Lansing KS 66043

FINAL LEGAL MAX Budget Reduction

Dear Dr. Stufflebeam,

For the 2017-2018 school year, the legal general fund is **\$15,078,584** and the legal local option budget (LOB) is **\$4,976,032**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 469 Lansing
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
2,438.6	2,432.0	2,483.7		2,483.7	0.0	146.0	2,629.7	92.1	7.4		26.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
274.4	0.0	0.0	85.4	0.0	0.0	0.0	648.1	0.0	3,764.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
15,078,584	15,494,006	15,078,584	-467		15,078,117	16,586,773	30.00%	4,976,032	5,112,032	4,976,032	

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 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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School Finance

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

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

FINAL LEGAL MAX

Dear Dr. Ballard,

For the 2017-2018 school year, the legal general fund is **\$19,622,189** and the legal local option budget (LOB) is **\$6,497,743**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 470 Arkansas City
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
2,571.6	2,499.2	2,572.0	2,572.0		14.5	227.0	2,813.5	98.6	91.8	67.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
805.9	174.8	0.0	157.1	0.0	0.0	0.0	689.5	0.0	4,898.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
19,622,189	21,163,698	19,622,189	0		19,622,189	21,659,142	30.00%	6,497,743	6,700,000	6,497,743	

Column Notes

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